RESIDENTIAL PROPERTY SURVEY 1988

A presentation of comparative assessment,
taxation and utilities charges data per dwelling unit,
for each Alberta municipality.

Alberta

MUNICIPAL AFFAIRS
Municipal Services Branch

Edmonton, Alberta
February 1989

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Alberta

MUNICIPAL AFFAIRS
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It gives me great pleasure to transmit this report on the fourth annual **Residential Property Survey**. Effective management requires ongoing monitoring of the organization's performance. While each administration understands very well the forces that drive it in setting the pattern for financing its local government operations, assessing how the community is doing in a wider context is often difficult. The purpose of the **Residential Property Survey** is to provide comparable information on every municipality to assist councils and administrations in evaluating their activities relative to raising of funds from the residential tax base.

A major change was made in the approach to preparing this year's report. This year's survey has been developed primarily from information already provided to Alberta Municipal Affairs through the filing of annual financial reports and population affidavits. This year we did not conduct a questionnaire survey to obtain information on taxation and assessment for a "standard residential property" as was done in previous years.

It must be acknowledged that this approach offers both advantages and problems to the user. Most information is presented on a "per dwelling unit" base and it must be recognized that dwelling units are not the same from municipality to municipality. The size, age, and type of dwelling units will vary between municipalities and thus there is a risk of comparing "apples and oranges." This problem can be minimized by working through the three steps in the User's Guide. As a result, you can more realistically select municipalities for comparisons and can have confidence in the compatibility of the data reported in the 1987 Alberta Municipal Financial Information System (AMFIS).

I would suggest, therefore, that you accept the data at face value, paying particular attention to the main User's Guide as well as the comprehensive introductions to each component of the survey report. These will lead you to a stronger appreciation of the qualities and constraints associated with each set of data.

As always, I would welcome your comments and constructive criticism on the survey report and its value to your work.

John McGowan, Executive Director
Municipal Services Branch
Alberta Municipal Affairs

February 1989

TABLE OF CONTENTS

Letter of Transmittal

THE USER'S GUIDE TO THE 1988 RESIDENTIAL PROPERTY SURVEY 3
1. Introduction 5
2. Presentation of Data 5
3. Steps to Comparability 5
4. Alphabetical List of Municipal Populations 6
5. School Jurisdictions 6
6. Utility Rates Survey 7
7. Technical Notes and Abbreviations 7

PART I: BASES FOR COMPARISON 23
Introduction 24
Cities 27
Towns 28
Villages 32
Summer Villages 36
Counties 38
Municipal Districts 39
Improvement Districts and Special Areas 40

PART II: TOTAL TAXATION 41
Introduction 42
Cities 45
Towns 46
Villages 50
Summer Villages 54
Counties 56
Municipal Districts 57
Improvement Districts and Special Areas 58

PART III: MUNICIPAL AND SCHOOL TAXATION 59
Introduction 60
Cities 63
Towns 64
Villages 68
Summer Villages 72
Counties 74
Municipal Districts 75
Improvement Districts and Special Areas 76

PART IV: UTILITY CHARGES 77
Introduction 78
Cities 81
Towns 82
Villages 86

APPENDIX 1 91
Introduction 92
Rural Municipalities: Taxation Detail, Fiscal Capacity and Assessment Mix 95

APPENDIX 2 99
Introduction 100
School Jurisdictions Comparative Data 103

APPENDIX 3 111
References 112

MAP OF ALBERTA MUNICIPALITIES 114
(including Cities, Towns, Counties, Municipal Districts, Improvement Districts and Special Areas)

LIST OF TABLES

Table I: Bases for Comparison 27

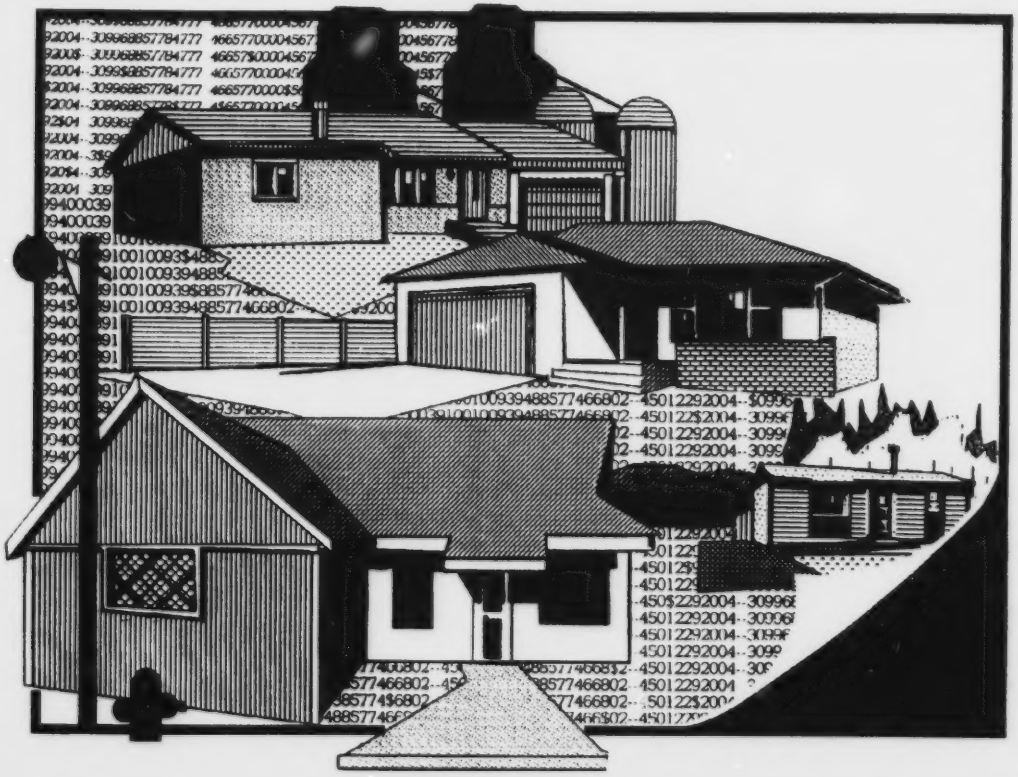
Table II: Total Taxation 45

Table III: Municipal and School Taxation 63

Table IV: Utility Charges: Significance, Unit Costs and Comparative Net Costs/Debt Data 81

Appendix 1: Rural Municipalities: Taxation Detail, Fiscal Capacity and Assessment Mix 95

Appendix 2: School Jurisdictions: Comparative Context Data 103



USER'S GUIDE

THE USER'S GUIDE TO THE 1988 RESIDENTIAL PROPERTY SURVEY

1. Introduction

No two municipalities are the same. This report has been developed to enable you to make meaningful comparisons of residential property assessment, taxation and utility charges. Assumptions need to be made to make comparisons among the data and among municipalities. This User's Guide and the introductions direct your attention to the factors causing variability in the data. In turn, you are better able to attach confidence and meaningfulness to your comparisons. This report differs from the previous reports (1985 to 1987) in two fundamental ways. First, the data is usually expressed as a statistic using a **"per dwelling unit"** base (hence per D.U.). In previous reports, specific data on a selected "standard" 3 bedroom bungalow was used. Also, data for rural municipalities are not comparable to data from an urban municipality. For example, total municipal property tax in a rural municipality includes farm taxation as well as residential taxes.

The contents of this report are structured using the following line of reason:

User's Guide — Most readers will want to know the general rules and assumptions about the data being reported. Also, to be able to tap into the wealth of this data, you will have to begin with comparable municipalities. Hence, three steps to selecting municipalities for comparison are proposed, and a set of data is provided in the User's Guide to assist in this process.

Part I — Further confidence in your comparisons can be gained with specific reference to the statistics in Table I. Those dealing with the rural municipalities will find the data in Appendix 1 useful in confirming municipal similarities and differences.

Part II — Now that you have selected several comparable municipalities, the variation in total taxes can be identified in Table II, along with the equalized mill rate equivalents. This taxation burden can be related to measures of the municipality's fiscal capacity and household income.

Part III — The two major components of total residential property taxes are municipal and school taxation. Both are detailed in Table III. Appendix 2 provides additional school jurisdiction specific data.

Part IV — As residential taxpayers in urban centres know, municipalities usually levy other charges — the largest usually being for utilities. The primary municipal utilities are water and sewer and, to a lesser extent, solid waste collection and disposal. Annual charges are reported along with operating cost and debt load information for these three utilities.

In short, the layout of this report encourages the use of comparable municipalities as a means to identify and explain variations in taxation and utility charges. You can also use this report to conduct meaningful comparisons with neighbouring municipalities.

2. Presentation of Data

The data in the tables has been largely taken from AMFIS. Other sources are noted in the introduction of each Part. As your will read, this report consists largely of data. The use of consistent presentation techniques helps to make your comparisons even easier. For example, municipalities are arranged by population, highest to lowest. Also each municipal type (e.g. Towns) has been divided into groups of about 30 municipalities. At the bottom of each page, **two averages** are presented. The **first average** is for the group of municipalities found on that page. The **second average** is for all municipalities of the same "status" (e.g. all the Towns)

For towns, villages and to a lesser extent for summer villages, these groupings on each page are particularly convenient for municipalities located around the middle of each page. Those at the bottom or the top of the pages may wish to consult the appropriate municipalities on subsequent or previous pages.

Another "user friendly" feature in the introduction of each Part is an illustrated **User's Note**. As a quick reference, a summary of the data by municipal types is presented. These notes also help you to use the data and how these statistics are calculated.

3. Steps to Comparability

By completing the following steps you can select similar municipalities (besides just population) which in turn will

increase confidence in your comparisons. Please refer to the end of this User's Guide, where the data has been compiled to help you to more easily complete these steps.

STEP 1: First consider whether the Residential Equalized Assessment per Dwelling Unit is similar. For details about this indicator see the introduction tc Part I.

STEP 2: Secondly, ensure the municipalities that you are comparing have similar types of taxes and charges. You should be comparing municipalities which levy similar types of taxes. For example, comparable municipalities should either all have, or not have, special levies or utility charges.

The comparability of taxation levels in a municipality may be influenced by any one or more of the following factors:

i) the currency of the property assessment value, and/or
ii) the presence or absence of special assessments and local improvements, (e.g. special municipal levies) and/or
iii) the incidence of extraordinary or other special requisitions, (e.g. by a hospital district authority).

Any remaining variability can be interpreted as being a function of differences in:

i) the range of municipal services supported by taxes;
ii) the level at which these services are provided
iii) the method of service-delivery, (e.g. volunteers/ community associations, or full-time municipal staff; private contractors or municipal staff); and
iv) the financing approach, (e.g. general benefit versus property-owner benefit, and the associated tax burden; or pay-as-you-go capital works financing versus debenturing).

The general fiscal policies of a municipality may also have a significant bearing on the level of taxation. No attempt has been made to gauge such service-profile/financing strategy detail. However, its importance should be borne in mind when making comparisons between municipalities.

STEP 3: Thirdly, ensure the municipalities are similar. This is done by using the municipality-wide data and indices found in Parts I to IV. These statistics include fiscal capacity indicators, assessment mix, and taxation level indicators. Refer to the introduction of each Part and the Appendices for any particular details on the indicators.

4. Alphabetical List of Municipal Populations

The data in Parts I to IV are presented by municipality from highest to lowest population. To assist you in finding the population of a particular municipality, refer to the table at the end of this User's Guide. Rural municipalities are ordered by the percentage of the total dwelling units associated with farms (assuming one dwelling unit per farm).

5. School Jurisdictions

The Supplementary School Requisitions data, in Table III, represents an aggregate of all these requisitions levied by all the school jurisdictions operating within the municipal boundaries. As such, this data can not be directly attributed to a single school authority. However, a code to identify the dominant school jurisdiction in the municipality is presented in the last column of the tabulated information included in this User's Guide. The code may be used to access comparative data on individual school jurisdictions presented in Appendix 2. The appended data enables you to gain an appreciation of all school jurisdictions. This includes aspects of the scale of operations, assessment mix and extent, fiscal capacity and expenditures.

The designation of a **predominant school jurisdiction** for each municipality was based on the one claiming the largest part of the municipality's equalized assessment. In most cases the dominant school jurisdiction was obvious. However for rural municipalities, especially in the improvement districts and special areas, there were several jurisdictions of similar size. This meant in some cases the reported jurisdiction accounted for a relatively small portion of the total assessment base.

The structure of the school jurisdiction code used by Alberta Education involves a prefix — from 1 to 6 — before the decimal point. These numbers refer to the Alberta Education Zone. The first digit after the decimal point identifies one of the following eight types of school authority:

1. School Division
2. County
3. Public School District
4. R.C. Separate School District

5. Consolidated School District
6. R.C. Public School District
7. Protestant Separate School District
8. Regional School District

The remaining three digits identify the specific jurisdiction under each status group heading. These three digits are complemented by a publicly recognizable number.

Examples:

5.3030: Zone 5: Calgary (Public) School District No. 19.
3.2190: Zone 3: County of Strathcona No. 20.

6. Utility Rates Survey

The data featured in Table IV is from a survey of all Cities, Towns and Villages. These municipalities were provided with their reported 1987 annual utilities charges for a standard volume of water, sewer and solid waste disposal service. In turn, they reported back any changes made to these charges. The survey obtained a 100% response rate.

7. Technical Notes and Abbreviations

The following notes help clarify some of the data in the tables and assist you with interpretation. Listed below are considerations which apply generally to several tables and the statistical data.

Averaging: The municipalities are listed in order of population size (highest to lowest). Each page has about 30 municipalities which are considered a group. An average is calculated for each page. An overall average is also reported which means the average of all municipalities of the same status (for example, all towns). In all cases, the average is calculated only for the municipalities reporting data. In some cases, an average was not reported because very few municipalities reported the charge or a non-zero value. In such cases, reporting an average could be statistically misleading.

Blank spaces, or 0 in the tables: A blank space implies that no data was available and a 0 indicates that a 0 was the reported value (e.g. level of charges for solid waste disposal).

Dollar amounts: All dollar amounts refer to 1987 nominal or current dollars as reported by the municipality. The exceptions are utility charges which were reported in 1988 and the Median Income data which is derived from 1986 income tax data.

Standard measure and conversions: Metric is the standard unit of measure found in this report. The following are conversion factors into the Imperial measure for area and volume:

one hectare (ha) = 2.47 acres or 10,000 square metres
one acre (ac) = 0.4 hectares
one metre = 3.281 feet
one foot = 0.305 metres
one square metre (sq. m) = 10.764 square feet
one square foot = 0.093 square metres
one cubic metre (cu. m) = 220 gallons
1000 gallons = 4.55 cubic metres
All of the above conversions are approximates.

Abbreviations and Short Forms: Both are found throughout this report. Refer to the introductions of each Part and the Appendices for an explanation of the abbreviations and short forms found in the tables.

Any and all suggestions, comments or other queries relating to the survey should be directed to:

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USER'S GUIDE: COMPARISON SELECTION FACTORS IN MUNICIPAL ORDER

	STEP 1 Basic Comparisons		STEP 2 Municipal Charges and Levies				STEP 3 Fiscal Capacity			Descriptors	
Municipality	Population 1988 (#)	Residential Eq.Assess. Per D.U. ($/D.U.)	Special Levies Per D.U. ($/D.U.)	Water Charges 1988 ($)	Sewer Charges 1988 ($)	Solid Waste Charges 1988 ($)	Equalized Assessment Per Dwelling (Rurals only) ($/D.U.)	Equalized Assessment Per Kilometer Total E.A. ($/KM)	S.F.P.F.E.A as a % of Code (%)	School Jurisdiction	Groupings for Analysis
CITIES											
AIRDRIE	10,957	13,494	7	381	184	0	20,339		33.7	5.1190	Cities
CALGARY	657,118	13,276	21	267	189	0	21,849		39.2	5.3030	Cities
CAMROSE	12,968	10,451	77	503	60	0	16,614		37.1	4.3130	Cities
DRUMHELLER	6,366	10,329	117	258	120	0	18,279		43.5	5.1290	Cities
EDMONTON	576,249	11,044	118	321	174	0	19,021		41.9	3.3020	Cities
FORT McMURRAY	34,949	13,871	20	333	75	0	18,536		25.2	2.3260	Cities
FORT SASKATCHEWAN	11,983	12,118	61	330	135	0	47,633		74.6	3.2190	Cities
GRANDE PRAIRIE	26,648	10,837	135	436	148	0	18,426		41.2	1.3240	Cities
LEDUC	13,126	12,984	295	425	134	0	18,398		29.4	3.3115	Cities
LETHBRIDGE	60,610	11,732	18	206	134	93	18,126		35.3	6.3040	Cities
MEDICINE HAT	42,290	12,166	14	97	64	69	19,831		38.7	6.3050	Cities
RED DEER	54,839	11,736	22	179	125	58	18,318		35.9	4.3070	Cities
SPRUCE GROVE	11,918	14,167	162	294	106	77	19,007		25.5	3.2300	Cities
ST. ALBERT	38,318	16,388	86	194	125	0	20,387		19.6	3.7020	Cities
WETASKIWIN	10,103	10,750	221	345	101	41	16,969		36.7	3.3100	Cities
ALL CITIES AVERAGE	**104,563**	**12,356**	**91**	**305**	**125**	**22**	**20,782**		**37.2**		

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TOWNS											
ATHABASCA	1,975	10,064	140	238	95	0	18,967		46.9	2.2120	Towns-Grp 2
BARRHEAD	3,991	10,374	112	264	132	0	16,907		38.6	2.2110	Towns-Grp 1
BASHAW	829	8,175	2	186	60	0	15,974		48.8	4.2210	Towns-Grp 4
BASSANO	1,186	9,052	534	126	84	0	16,687		45.8	6.2040	Towns-Grp 3
BEAUMONT	4,189	15,689	20	364	174	0	17,065		8.1	3.2240	Towns-Grp 1
BEAVERLODGE	1,808	8,967	339	312	48	48	13,447		33.3	1.2010	Towns-Grp 2
BLACK DIAMOND	1,436	8,582	4	145	72	0	10,073		14.8	5.1180	Towns-Grp 3
BLACKFALDS	1,688	10,449	0	199	104	144	14,252		26.7	4.2140	Towns-Grp 3
BON ACCORD	1,355	11,231	114	360	132	66	13,121		14.4	3.1110	Towns-Grp 3
BONNYVILLE	5,575	11,854	179	250	226	0	18,672		36.5	2.3460	Towns-Grp 1
BOW ISLAND	1,566	9,965	121	311	108	108	16,583		39.9	6.2080	Towns-Grp 3
BOWDEN	967	8,833	44	330	113	60	12,271		28.0	4.2220	Towns-Grp 4
BROOKS	9,464	11,253	117	102	65	57	17,157		34.4	6.3200	Towns-Grp 1
BRUDERHEIM	1,176	11,195	395	482	180	95	13,270		15.6	3.2290	Towns-Grp 3
CALMAR	1,160	9,339	204	544	142	64	12,682		26.4	3.2240	Towns-Grp 3
CANMORE	4,419	12,970	61	142	139	66	17,956		27.8	5.1310	Towns-Grp 1
CARDSTON	3,497	10,379	0	310	279	79	14,728		29.5	6.1020	Towns-Grp 2
CARSTAIRS	1,498	11,286	62	342	84	0	14,805		23.8	5.2160	Towns-Grp 3
CASTOR	1,030	9,210	35	356	76	36	13,618		32.4	4.2170	Towns-Grp 4
CLARESHOLM	3,382	10,807	92	212	108	96	15,618		30.8	6.1120	Towns-Grp 2
COALDALE	4,964	14,189	44	172	108	84	16,942		16.3	6.2250	Towns-Grp 1
COCHRANE	4,337	12,939	112	255	87	48	18,991		31.9	5.1190	Towns-Grp 1
COLD LAKE	3,445	15,010	65	240	240	0	16,987		11.6	2.3460	Towns-Grp 2
CORONATION	1,310	8,254	137	198	66	0	14,689		43.8	4.2170	Towns-Grp 3
CROSSFIELD	1,472	13,593	187	243	122	0	20,242		32.8	5.1190	Towns-Grp 3
CROWSNEST PASS	6,912	8,226	263	144	120	108	14,149		41.9	6.1300	Towns-Grp 1
DAYSLAND	685	9,330	35	192	156	96	12,945		27.9	4.2230	Towns-Grp 4
DEVON	3,752	13,452	11	282	168	0	21,599		37.7	3.3350	Towns-Grp 2
DIDSBURY	3,184	11,133	114	311	63	48	14,469		23.1	5.2160	Towns-Grp 2
DRAYTON VALLEY	5,290	12,222	119	309	186	0	19,710		38.0	3.2300	Towns-Grp 1

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TOWNS Continued											
ECKVILLE	869	8,321	26	96	144	84	12,236		32.0	4.2140	Towns-Grp 4
EDSON	7,323	10,956	481	174	141	66	19,940		45.1	3.1080	Towns-Grp 1
ELK POINT	1,391	10,330	30	471	202	60	15,444		33.1	2.2180	Towns-Grp 3
FAIRVIEW	3,281	10,172	205	396	60	60	16,897		39.8	1.1230	Towns-Grp 2
FALHER	1,178	8,828	284	483	92	42	17,152		48.5	1.5030	Towns-Grp 3
FORT MACLEOD	3,123	8,804	52	228	114	67	14,822		40.6	6.1120	Towns-Grp 2
FOX CREEK	2,068	10,902	116	132	97	107	15,490		29.6	1.1260	Towns-Grp 2
GIBBONS	2,491	12,273	113	453	103	78	14,555		15.7	3.1110	Towns-Grp 2
GLEICHEN	327	6,966	234	180	108	40	12,537		44.4	5.2150	Towns-Grp 4
GRAND CENTRE	3,655	10,596	254	317	158	0	18,443		42.5	2.3460	Towns-Grp 2
GRANDE CACHE	3,646	11,560	0	179	89	0	19,773		41.5	3.3450	Towns-Grp 2
GRANUM	371	6,718	27	192	204	60	11,701		42.6	6.1120	Towns-Grp 4
GRIMSHAW	2,625	10,833	341	320	36	61	15,618		30.6	1.1070	Towns-Grp 2
HANNA	3,017	10,985	63	341	60	96	17,227		36.2	5.1060	Towns-Grp 2
HARDISTY	642	7,095	4	176	90	0	10,737		33.9	4.2280	Towns-Grp 4
HIGH LEVEL	3,004	9,821	390	528	72	96	21,462		54.2	1.1250	Towns-Grp 2
HIGH PRAIRIE	2,817	9,206	257	416	48	0	16,682		44.8	1.1220	Towns-Grp 2
HIGH RIVER	5,096	13,228	12	192	144	66	18,866		29.9	5.1180	Towns-Grp 1
HINTON	8,846	13,546	119	99	60	0	25,721		47.3	3.1080	Towns-Grp 1
INNISFAIL	5,535	10,984	86	191	76	48	18,758		41.4	4.2220	Towns-Grp 1
IRVINE	301	7,135	123	150	90	0	10,778		33.8	6.1030	Towns-Grp 4
KILLAM	1,032	9,995	149	180	60	90	15,379		35.0	4.2580	Towns-Grp 4
LAC LA BICHE	2,553	10,373	679	205	251	0	19,565		47.0	2.1240	Towns-Grp 2
LACOMBE	6,110	11,730	28	385	108	110	16,336		28.2	4.2140	Towns-Grp 1
LAMONT	1,505	10,320	179	491	74	60	13,210		21.9	3.2290	Towns-Grp 3
MAGRATH	1,637	10,756	98	240	63	0	14,373		25.2	6.1020	Towns-Grp 3
MANNING	1,144	10,599	268	515	72	0	16,622		36.2	1.1070	Towns-Grp 3
MAYERTHORPE	1,414	8,575	128	348	111	74	12,659		32.3	2.2270	Towns-Grp 3
MCLENNAN	1,021	8,201	191	372	90	0	12,531		34.6	1.1220	Towns-Grp 4
MILK RIVER	861	10,159	288	156	60	30	16,128		37.0	6.2050	Towns-Grp 4

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TOWNS Continued											
MILLET	1,540	10,435	307	223	120	0	12,372		15.7	3.2100	Towns-Grp 3
MORINVILLE	5,409	11,488	173	366	159	0	15,427		25.5	3.6010	Towns-Grp 1
MUNDARE	606	7,621	353	446	84	48	11,128		31.5	3.2290	Towns-Grp 4
NANTON	1,564	11,306	147	285	144	48	16,245		30.4	6.1120	Towns-Grp 3
OKOTOKS	5,666	14,983	79	163	159	66	19,067		21.4	5.1180	Towns-Grp 1
OLDS	5,004	10,196	90	346	90	42	15,504		34.2	5.2160	Towns-Grp 1
OYEN	1,010	9,933	101	492	148	108	16,241		38.8	5.1050	Towns-Grp 4
PEACE RIVER	6,355	9,592	337	450	60	96	17,914		46.5	1.1070	Towns-Grp 1
PENHOLD	1,495	10,317	0	186	279	51	11,975		13.8	4.2220	Towns-Grp 3
PICTURE BUTTE	1,554	10,464	65	180	66	48	14,051		25.5	6.2250	Towns-Grp 3
PINCHER CREEK	3,800	11,190	43	188	178	92	16,087		30.4	6.1130	Towns-Grp 2
PONOKA	5,473	10,616	69	209	60	18	15,271		30.5	4.2030	Towns-Grp 1
PROVOST	1,725	11,659	346	337	96	0	19,801		41.1	4.1160	Towns-Grp 2
RAINBOW LAKE	1,146	10,799	39	324	72	135	15,380		29.8	1.1250	Towns-Grp 3
RAYMOND	2,957	10,900	0	210	60	90	12,727		14.4	6.2050	Towns-Grp 2
REDCLIFF	3,834	10,179	65	149	101	76	17,404		41.5	6.3230	Towns-Grp 2
REDWATER	2,024	9,668	129	364	36	0	17,348		44.3	3.1110	Towns-Grp 2
RIMBEY	1,748	8,324	111	120	72	45	14,630		43.1	4.2030	Towns-Grp 2
ROCKY MOUNTAIN HOUSE	5,261	9,549	170	189	123	60	16,318		41.5	4.1090	Towns-Grp 1
SEDGEWICK	877	9,303	13	144	90	84	13,321		30.2	4.2280	Towns-Grp 4
SEXSMITH	1,256	9,180	345	180	120	60	18,648		50.8	1.2010	Towns-Grp 3
SLAVE LAKE	5,611	9,267	84	204	153	39	16,134		42.6	1.1220	Towns-Grp 1
SMOKY LAKE	1,045	11,062	146	158	60	0	18,034		38.7	2.2130	Towns-Grp 3
SPIRIT RIVER	1,086	8,067	368	429	149	54	13,664		41.0	1.1210	Towns-Grp 3
STAVELY	469	9,188	25	259	84	48	12,994		29.3	6.1120	Towns-Grp 4
STETTLER	5,147	11,740	159	414	84	0	18,389		36.2	4.3140	Towns-Grp 1
STONY PLAIN	6,062	11,418	83	370	121	0	15,067		24.2	3.2300	Towns-Grp 1
STRATHMORE	3,544	13,173	106	303	94	0	18,892		30.3	5.2150	Towns-Grp 2
ST. PAUL	5,128	10,304	171	297	148	0	17,859		42.3	2.3220	Towns-Grp 1
SUNDRE	1,732	9,349	180	96	276	60	14,165		34.0	5.2160	Towns-Grp 2

USER'S GUIDE: COMPARISON SELECTION FACTORS IN MUNICIPAL ORDER

	STEP 1 Basic Comparisons		STEP 2 Municipal Charges and Levies				STEP 3 Fiscal Capacity			Descriptors	
Municipality	Population 1988 (#)	Residential Eq.Assess. Per D.U. ($/D.U.)	Special Levies Per D.U. ($/D.U.)	Water Charges 1988 ($)	Sewer Charges 1988 ($)	Solid Waste Charges 1988 ($)	Equalized Assessment Per Dwelling (Rurals only) ($/D.U.)	Equalized Assessment Per Kilometer Total E.A. ($/KM)	S.F.P.E.A. as a % of Code (%)	School Jurisdiction	Groupings for Analysis
TOWNS Continued											
SWAN HILLS	2,407	9,286	105	334	153	64	12,793		27.4	2.3430	Towns-Grp 2
SYLVAN LAKE	3,937	12,363	128	180	91	0	16,402		24.6	4.2220	Towns-Grp 2
TABER	6,382	11,727	77	196	118	54	19,161		38.8	6.1040	Towns-Grp 1
THREE HILLS	3,324	9,732	75	419	72	0	14,266		31.8	5.1270	Towns-Grp 2
TOFIELD	1,483	11,298	107	392	36	36	15,969		29.3	3.2090	Towns-Grp 3
TROCHU	892	9,428	183	198	139	60	15,615		39.6	5.1270	Towns-Grp 4
TURNER VALLEY	1,298	9,080	117	209	121	0	13,237		31.4	5.1180	Towns-Grp 3
TWO HILLS	1,141	7,810	109	179	126	0	11,951		34.7	3.2200	Towns-Grp 3
VALLEYVIEW	2,218	8,883	177	396	120	0	15,707		43.4	1.1260	Towns-Grp 2
VAUXHALL	984	9,900	496	200	72	72	16,844		41.2	6.1040	Towns-Grp 4
VEGREVILLE	5,276	10,650	166	578	125	0	20,458		47.9	3.2260	Towns-Grp 1
VERMILION	4,259	7,920	182	301	60	77	13,805		42.6	3.2230	Towns-Grp 1
VIKING	1,160	10,379	63	396	108	103	15,017		30.9	3.2240	Towns-Grp 3
VULCAN	1,422	10,898	208	243	38	68	19,471		44.0	6.2020	Towns-Grp 3
WAINWRIGHT	4,665	10,515	36	273	43	0	16,705		37.1	3.1150	Towns-Grp 1
WEMBLEY	1,227	9,100	404	144	96	0	11,013		17.4	1.2010	Towns-Grp 3
WESTLOCK	4,463	9,595	142	236	59	0	15,569		38.4	2.1170	Towns-Grp 1
WHITECOURT	6,126	11,000	326	233	145	55	19,425		43.4	2.3255	Towns-Grp 1
ALL TOWNS AVERAGE	**2,863**	**10,360**	**151**	**275**	**111**	**43**	**15,849**		**33.8**		

USER'S GUIDE: COMPARISON SELECTION FACTORS IN MUNICIPAL ORDER

	STEP 1 Basic Comparisons		STEP 2 Municipal Charges and Levies				STEP 3 Fiscal Capacity			Descriptors	
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VILLAGES											
ACME	457	9,390	0	277	60	0	14,812		36.6	5.1270	Vill.-Grp 2
ALIX	793	8,994	11	258	120	120	11,404		21.1	4.2140	Vill.-Grp 1
ALLIANCE	202	5,614	0	216	48	75	12,039		53.4	4.2280	Vill.-Grp 4
AMISK	207	5,881	238	167	72	60	7,211		18.5	4.1160	Vill.-Grp 4
ANDREW	485	5,628	92	223	108	60	7,803		27.9	3.2290	Vill.-Grp 1
ARROWWOOD	140	7,498	59	78	42	0	14,847		49.5	6.2020	Vill.-Grp 4
BARNWELL	402	11,568	145	252	120	0	14,315		19.2	6.1040	Vill.-Grp 2
BARONS	294	6,297	81	126	216	67	13,665		53.9	6.5010	Vill.-Grp 3
BAWLF	375	10,427	54	240	300	85	13,324		21.7	4.2210	Vill.-Grp 2
BEISEKER	518	11,800	0	484	90	54	20,100		41.3	5.1190	Vill.-Grp 1
BENTLEY	841	10,531	124	121	42	42	14,727		28.5	4.2140	Vill.-Grp 1
BERWYN	661	8,514	133	244	96	60	11,973		28.9	1.1070	Vill.-Grp 1
BIG VALLEY	295	6,377	40	162	114	0	10,680		40.3	4.2060	Vill.-Grp 3
BITTERN LAKE	158	10,140	0	516	120	0	11,458		11.5	4.2210	Vill.-Grp 4
BLACKIE	266	8,907	349	168	96	0	17,776		49.9	5.1180	Vill.-Grp 3
BOTHA	180	9,095	28	0	72	0	12,977		29.9	4.2060	Vill.-Grp 4
BOYLE	704	9,795	228	207	83	0	19,416		49.6	2.2120	Vill.-Grp 1
BRETON	557	6,059	0	138	54	45	9,542		36.5	3.2240	Vill.-Grp 1
BURDETT	278	5,680	236	252	60	48	10,442		45.6	6.2080	Vill.-Grp 3
CARBON	429	10,473	0	263	40	72	15,262		31.4	5.1207	Vill.-Grp 2
CARMANGAY	262	6,749	6	203	92	68	10,891		38.0	6.2020	Vill.-Grp 3
CAROLINE	387	7,375	201	84	120	36	12,090		39.0	4.1040	Vill.-Grp 2
CAYLEY	216	7,708	90	191	30	60	12,099		36.3	5.1180	Vill.-Grp 4
CEREAL	251	7,602	335	162	75	0	11,767		35.4	5.1050	Vill.-Grp 3
CHAMPION	358	5,033	65	211	60	0	9,412		46.5	6.2020	Vill.-Grp 2
CHAUVIN	400	6,889	99	150	78	60	10,510		34.4	3.1150	Vill.-Grp 2
CHIPMAN	239	7,279	110	612	96	0	11,118		34.5	3.2290	Vill.-Grp 3
CLIVE	356	10,558	0	132	48	20	13,382		21.1	4.2140	Vill.-Grp 2
CLUNY	94	6,474	216	0	75	0	14,485		55.3	5.2150	Vill.-Grp 4
CLYDE	428	6,180	11	150	60	0	8,283		25.4	2.1170	Vill.-Grp 2

USER'S GUIDE: COMPARISON SELECTION FACTORS IN MUNICIPAL ORDER

	STEP 1 Basic Comparisons		STEP 2 Municipal Charges and Levies				STEP 3 Fiscal Capacity			Descriptors	
Municipality	Population 1988 (#)	Residential Eq.Assess. Per D.U. ($/D.U.)	Special Levies Per D.U. ($/D.U.)	Water Charges 1988 ($)	Sewer Charges 1988 ($)	Solid Waste Charges 1988 ($)	Equalized Assessment Per Dwelling (Rurals only) ($/D.U.)	Equalized Assessment Per Kilometer Total E.A. ($/KM)	S.F.P.F.E.A. as a % of Code (%)	School Jurisdiction	Groupings for Analysis
VILLAGES Continued											
COALHURST	1,289	9,798	151	186	54	66	10,843		9.6	6.2250	Vill.-Grp 1
CONSORT	674	7,606	51	317	72	48	12,884		41.0	4.1100	Vill.-Grp 1
COUTTS	359	6,944	491	240	60	60	15,029		53.8	6.2050	Vill.-Grp 2
COWLEY	290	8,519	0	426	72	72	12,544		32.1	6.1130	Vill.-Grp 3
CREMONA	351	8,349	75	168	90	0	12,723		34.4	5.2160	Vill.-Grp 2
CZAR	190	3,905	0	0	60	0	7,763		49.7	4.1160	Vill.-Grp 4
DELBURNE	577	7,783	62	120	120	72	10,933		28.8	4.2220	Vill.-Grp 1
DELIA	223	7,009	21	324	30	0	14,289		50.9	5.1140	Vill.-Grp 3
DERWENT	149	4,164	0				7,607		45.3	3.2200	Vill.-Grp 4
DEWBERRY	210	7,306	112	100	116	36	11,827		38.2	3.2230	Vill.-Grp 4
DONALDA	236	6,683	48	138	42	60	9,944		32.8	4.2060	Vill.-Grp 3
DONNELLY	405	8,053	76	330	90	0	12,452		35.3	1.1210	Vill.-Grp 2
DUCHESS	430	11,266	87	270	42	36	15,700		28.2	6.2040	Vill.-Grp 2
EAGLESHAM	191	4,320	109	211	158	44	9,200		53.0	1.1210	Vill.-Grp 4
EDBERG	129	7,623	0	120	66	108	10,567		27.9	4.2210	Vill.-Grp 4
EDGERTON	399	7,167	13	132	120	72	11,385		37.0	3.1150	Vill.-Grp 2
ELNORA	262	7,470	22	96	48	72	10,539		29.1	4.2220	Vill.-Grp 3
EMPRESS	229	3,431	0	300	72	0	6,802		49.6	5.1050	Vill.-Grp 3
ENTWISTLE	478	8,651	76	84	102	0	13,234		34.6	3.2300	Vill.-Grp 2
EVANSBURG	750	9,444	77	300	168	0	14,090		33.0	3.1080	Vill.-Grp 1
FERINTOSH	125	6,197	70	308	84	0	9,476		34.6	4.2210	Vill.-Grp 4
FOREMOST	595	9,143	182	166	108	0	16,412		44.3	6.2080	Vill.-Grp 1
FORESTBURG	936	9,186	0	143	120	60	13,373		31.3	4.2280	Vill.-Grp 1
FORT ASSINIBOINE	214	6,243	171	132	48	0	8,026		22.2	2.2110	Vill.-Grp 4
GADSBY	35	5,122	0	0	0	0	14,802		65.4	4.2060	Vill.-Grp 4
GALAHAD	176	4,703	0	216	114	78	8,996		47.7	4.2280	Vill.-Grp 4
GIROUXVILLE	367	6,640	0	204	126	0	12,105		45.1	1.1220	Vill.-Grp 2
GLENDON	480	8,421	83	198	66	0	11,619		27.5	2.3460	Vill.-Grp 2
GLENWOOD	309	11,192	52	240	120	36	15,738		28.9	6.1020	Vill.-Grp 3
GRASSY LAKE	244	5,343	0	175	72	0	8,270		35.4	6.1040	Vill.-Grp 3

USER'S GUIDE: COMPARISON SELECTION FACTORS IN MUNICIPAL ORDER

	STEP 1 Basic Comparisons		STEP 2 Municipal Charges and Levies				STEP 3 Fiscal Capacity			Descriptors	
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VILLAGES Continued											
HAIRY HILL	73	4,458	0	0	88	12	11,477		61.2	3.2200	Vill.-Grp 4
HALKIRK	155	6,446	36	612	60	0	11,089		41.9	4.2170	Vill.-Grp 4
HAY LAKES	294	9,510	32	180	120	0	12,006		20.8	4.2210	Vill.-Grp 3
HEISLER	217	6,778	29	210	90	75	9,343		27.5	4.2280	Vill.-Grp 4
HILLSPRING	251	8,708	0	156	84	48	9,459		7.9	6.1020	Vill.-Grp 3
HINES CREEK	513	5,948	372	222	66	72	13,404		55.6	1.1230	Vill.-Grp 1
HOLDEN	411	5,983	129	229	96	0	9,424		36.5	3.2090	Vill.-Grp 2
HUGHENDEN	276	5,596	31	252	72	39	8,789		36.3	4.1160	Vill.-Grp 3
HUSSAR	151	8,291	104	75	75	0	19,080		56.5	5.2150	Vill.-Grp 4
HYTHE	688	7,524	182	144	108	58	15,001		49.8	1.2010	Vill.-Grp 1
INNISFREE	219	6,504	31	221	60	0	13,567		52.1	3.2260	Vill.-Grp 4
IRMA	484	8,022	16	132	96	78	12,211		34.3	3.1150	Vill.-Grp 1
IRRICANA	702	10,912	330	240	60	0	13,051		16.4	5.1190	Vill.-Grp 1
KINUSO	282	4,207	53	288	108	0	7,558		44.3	1.1220	Vill.-Grp 3
KITSCOTY	626	11,078	85	192	108	0	14,608		24.2	3.2230	Vill.-Grp 1
LAVOY	126	5,867	7	342	90	0	10,265		42.8	3.2260	Vill.-Grp 4
LEGAL	949	9,899	92	428	60	60	12,015		17.6	3.3160	Vill.-Grp 1
LINDEN	417	10,094	31	310	60	90	15,636		35.4	5.1270	Vill.-Grp 2
LOMOND	177	8,253	129	174	78	90	16,405		49.7	6.2020	Vill.-Grp 4
LONGVIEW	284	7,554	37	210	237	0	14,056		46.3	5.1180	Vill.-Grp 3
LOUGHEED	279	6,789	110	198	54	72	14,211		52.2	4.2280	Vill.-Grp 3
MANNVILLE	778	7,607	56	196	120	60	10,260		25.9	3.2260	Vill.-Grp 1
MARWAYNE	516	8,399	65	260	96	0	12,929		35.0	3.2230	Vill.-Grp 1
MILO	114	7,819	0	180	60	0	17,180		54.5	6.2020	Vill.-Grp 4
MINBURN	135	3,816	51	0	72	0	6,538		41.6	3.2260	Vill.-Grp 4
MIRROR	508	6,904	0	270	78	60	9,463		27.0	4.2140	Vill.-Grp 1
MORRIN	252	6,964	425	150	90	0	10,670		34.7	5.1140	Vill.-Grp 3
MUNSON	152	9,435	1,244	449	60	0	12,645		25.4	5.1140	Vill.-Grp 4
MYRNAM	383	7,330	0	281	72	0	11,292		35.1	3.2200	Vill.-Grp 2
NAMPA	464	7,776	45	323	66	42	14,027		44.6	1.1070	Vill.-Grp 2

USER'S GUIDE: COMPARISON SELECTION FACTORS IN MUNICIPAL ORDER

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VILLAGES Continued											
NEW NORWAY	276	7,523	0	192	156	72	10,673		29.5	4.2210	Vill.-Grp 3
NEW SAREPTA	344	8,930	0	310	94	0	12,130		26.4	3.2240	Vill.-Grp 2
NOBLEFORD	531	11,384	175	289	84	48	19,489		41.6	6.2250	Vill.-Grp 1
ONOWAY	647	11,077	347	332	190	0	17,049		35.0	2.2270	Vill.-Grp 1
PARADISE VALLEY	163	4,874	89	342	48	0	8,940		45.5	3.2230	Vill.-Grp 4
PLAMONDON	236	8,349	90	150	150	0	11,689		28.6	2.1240	Vill.-Grp 3
RADWAY	200	7,819	34	334	72	0	13,530		42.2	2.2070	Vill.-Grp 4
ROCKYFORD	293	8,716	33	240	60	0	17,783		51.0	5.2150	Vill.-Grp 3
ROSALIND	214	7,826	86	180	72	80	12,709		38.4	4.2210	Vill.-Grp 4
ROSEMARY	321	7,940	96	96	60	24	9,721		18.3	6.2040	Vill.-Grp 3
RUMSEY	70	6,529	0	0	0	0	12,623		48.3	5.1140	Vill.-Grp 4
RYCROFT	672	8,187	283	254	60	60	13,794		40.7	1.1210	Vill.-Grp 1
RYLEY	500	6,962	169	356	90	96	10,898		36.1	3.2090	Vill.-Grp 1
SANGUDO	368	6,053	0	132	132	84	9,033		33.0	2.2270	Vill.-Grp 2
STANDARD	336	10,698	45	188	48	36	18,340		41.7	5.2150	Vill.-Grp 2
STIRLING	796	9,762	0	360	109	0	10,666		8.5	6.3100	Vill.-Grp 1
STROME	267	6,821	96	108	108	72	11,360		40.0	4.2280	Vill.-Grp 3
THORHILD	481	8,227	133	394	72	0	12,089		31.9	2.2070	Vill.-Grp 2
THORSBY	632	11,403	328	274	16	0	17,624		35.3	3.2240	Vill.-Grp 1
TILLEY	362	7,030	43	174	90	18	9,932		29.2	6.2040	Vill.-Grp 2
TORRINGTON	209	5,924	54	120	120	0	11,820		49.9	5.1270	Vill.-Grp 4
VETERAN	312	4,897	7	180	96	0	8,617		43.2	4.1100	Vill.-Grp 3
VILNA	325	7,758	53	180	60	0	11,527		32.7	2.2130	Vill.-Grp 2
WABAMUN	589	8,971	53	120	168	0	115,816		92.3	3.2300	Vill.-Grp 1
WANHAM	238	4,170	83	288	90	60	12,266		66.0	1.1210	Vill.-Grp 3
WARBURG	477	10,583	143	143	96	0	14,356		26.3	3.2240	Vill.-Grp 2
WARNER	490	7,082	144	252	27	12	12,589		43.7	6.2050	Vill.-Grp 1
WARSPITE	97	5,448	65	120	60	0	10,443		47.8	2.2130	Vill.-Grp 4
WASKATENAU	276	7,127	9	211	60	0	11,100		35.8	2.2130	Vill.-Grp 3
WILDWOOD	361	7,606	6	144	96	0	11,233		32.3	3.1080	Vill.-Grp 2
WILLINGDON	371	6,977	78	144	96	0	11,192		37.7	3.2200	Vill.-Grp 2
YOUNGSTOWN	294	5,932	92	247	60	0	9,872		39.9	5.1060	Vill.-Grp 3
ALL VILLAGES AVERAGE	**370**	**7,633**	**95**	**212**	**86**	**29**	**13,078**		**37.5**		

USER'S GUIDE: COMPARISON SELECTION FACTORS IN MUNICIPAL ORDER

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SUMMER VILLAGES											
ALBERTA BEACH S.V.	425	5,654	0				6,190		8.7	2.2270	S.V. -Grp.1
ARGENTIA BEACH S.V.	3	18,433	0				18,620		1.0	3.2100	S.V. -Grp.2
BETULA BEACH S.V.	10	9,965	0				10,090		1.2	3.2300	S.V. -Grp.2
BIRCHCLIFF S.V.	48	23,528	0				23,770		1.0	4.2140	S.V. -Grp.1
BONDISS S.V.	59	10,835	0				11,762		7.9	2.2120	S.V. -Grp.1
BONNYVILLE BEACH S.V	62	13,504	0				13,629		0.9	2.3460	S.V. -Grp.1
CASTLE ISLAND S.V.	7	17,309	0				17,440		0.8	2.2270	S.V. -Grp.2
CHESTERMERE LAKE S.V.	609	16,989	241				17,809		4.6	5.1190	S.V. -Grp.1
CRYSTAL SPRINGS S.V.	32	13,443	0				13,623		1.3	3.2100	S.V. -Grp.1
EDMONTON BEACH S.V.	322	6,573	0				6,854		4.1	3.2300	S.V. -Grp.1
GHOST LAKE S.V.	28	5,455	0				5,551		1.7	5.3090	S.V. -Grp.2
GOLDEN DAYS S.V.	56	13,093	0				13,343		1.9	3.2240	S.V. -Grp.1
GRANDVIEW S.V.	55	12,628	0				12,872		1.9	3.2100	S.V. -Grp.1
GULL LAKE S.V.	102	8,397	0				8,670		3.1	4.2140	S.V. -Grp.1
HALF MOON BAY S.V.	45	15,258	0				15,384		0.8	4.2140	S.V. -Grp.1
HORSESHOE BAY S. V.	13	7,808	0				8,410		7.2	2.2180	S.V. -Grp.2
ISLAND LAKE SOUTH S.V.	62	6,259	0				6,337		1.2	2.2120	S.V. -Grp.1
ISLAND LAKE S.V.	126	7,017	0				7,133		1.6	2.2120	S.V. -Grp.1
ITASKA BEACH S.V.	4	11,132	0				11,242		1.0	3.2240	S.V. -Grp.2
JARVIS BAY S.V.	55	14,525	0				14,652		0.9	4.2220	S.V. -Grp.1
KAPASIWIN S.V.	4	11,618	0				11,764		1.2	3.2300	S.V. -Grp.2
LAKEVIEW S.V.	27	6,082	0				6,269		3.0	3.2300	S.V. -Grp.2
LARKSPUR S.V.	9	8,527	0				8,614		1.0	2.1170	S.V. -Grp.2
MA-ME-O BEACH S.V.	85	10,044	0				11,094		9.5	3.2100	S.V. -Grp.1
MEWATHA BEACH S.V.	28	7,750	0				7,872		1.5	2.2120	S.V. -Grp.2
NAKAMUN PARK S.V.	10	6,475	0				6,697		3.3	2.2270	S.V. -Grp.2
NORGLENWOLD S.V.	107	18,346	27				18,515		0.9	4.2200	S.V. -Grp.1
PARKLAND BEACH S.V.	48	13,706	0				14,074		2.6	4.2030	S.V. -Grp.1
PELICAN NARROWS S.V.	87	19,309	0				19,550		1.2	2.3460	S.V. -Grp.1
POINT ALISON S.V.	2	11,041	0				11,121		0.7	3.2300	S.V. -Grp.2

USER'S GUIDE: COMPARISON SELECTION FACTORS IN MUNICIPAL ORDER

	STEP 1 Basic Comparisons		STEP 2 Municipal Charges and Levies				STEP 3 Fiscal Capacity			Descriptors	
Municipality	Population 1988 (#)	Residential Eq.Assess. Per D.U. ($/D.U.)	Special Levies Per D.U. ($/D.U.)	Water Charges 1988 ($)	Sewer Charges 1988 ($)	Solid Waste Charges 1988 ($)	Equalized Assessment Per Dwelling (Rurals only) ($/D.U.)	Equalized Assessment Per Kilometer Total E.A. ($/KM)	S.F.P.F.E.A. as a % of Code (%)	School Jurisdiction	Groupings for Analysis
SUMMER VILLAGES Continued											
POPLAR BAY S.V.	43	15,472	0				15,576		0.7	3.2100	S.V. -Grp.1
ROCHON SANDS S.V.	32	5,199	0				5,227		0.5	4.2060	S.V. -Grp.1
ROSS HAVEN S.V.	73	7,573	0				7,703		1.7	2.2270	S.V. -Grp.1
SANDY BEACH S.V.	110	7,583	0				7,939		4.5	2.2270	S.V. -Grp.1
SEBA BEACH S.V.	96	6,258	0				7,197		13.1	3.2300	S.V. -Grp.1
SILVER BEACH S.V.	25	21,505	0				21,623		0.5	3.2100	S.V. -Grp.2
SILVER SANDS S.V.	67								2.5	2.2270	S.V. -Grp.1
SOUTH BAPTISTE S.V.	68	8,509	0				8,700		2.2	2.2120	S.V. -Grp.1
SOUTH VIEW S.V.	44	5,881	0				6,333		7.1	2.2270	S.V. -Grp.1
SUNDANCE BEACH S.V.	11	10,052	0				10,155		1.0	3.2240	S.V. -Grp.2
SUNSET BEACH S.V.	38	7,925	0				8,016		1.1	2.2120	S.V. -Grp.1
SUNSET POINT S.V.	103	12,093	0				12,246		1.3	2.2270	S.V. -Grp.1
VAL QUENTIN S.V.	78	6,835	0				6,984		2.1	2.2270	S.V. -Grp.1
WAIPAROUS S.V.	16	7,737	0				8,064		4.0	5.3420	S.V. -Grp.2
WEST BAPTISTE S.V.	22	8,243	0				8,334		1.1	2.2120	S.V. -Grp.2
WEST COVE S.V.	48	6,702	0				6,816		1.7	2.2270	S.V. -Grp.1
WHISPERING HILLS S.V	26	10,607	0				10,747		1.3	2.2120	S.V. -Grp.2
WHITE GULL S.V.	15	5,672	0				5,751		1.4	2.2120	S.V. -Grp.2
WHITE SANDS S.V.	2	7,682	0				7,811		1.6	4.2060	S.V. -Grp.2
YELLOWSTONE S.V.	94	7,861	0				7,992		1.6	2.2270	S.V. -Grp.1
ALL S.VILL. AVERAGE	**71**	**10,614**					**10,861**		**2.6**		

USER'S GUIDE: COMPARISON SELECTION FACTORS IN MUNICIPAL ORDER

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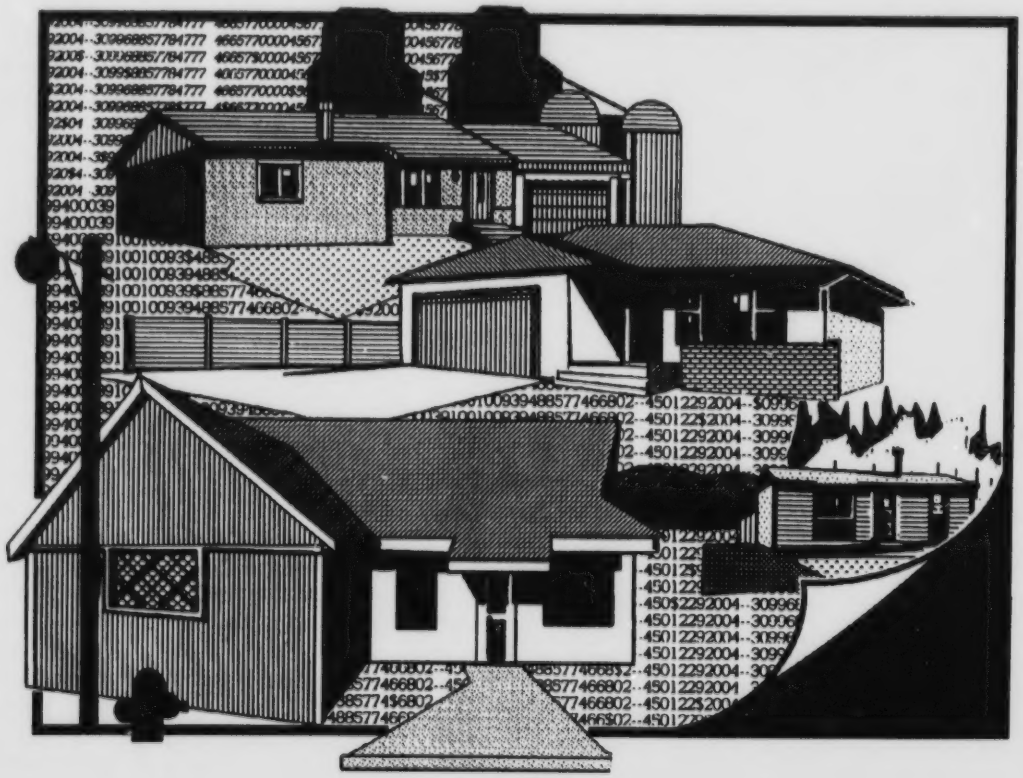
COUNTIES											
CTY.NO. 1 GRANDE PRAIRIE	12,042	11,993	8				31,619	33,217	62.1	1.2010	Counties
CTY.NO. 2 VULCAN	3,656	34,003	0				48,949	17,655	30.5	6.2020	Counties
CTY.NO. 3 PONOKA	7,739	12,754	0				24,915	24,953	48.8	4.2030	Counties
CTY.NO. 4 NEWELL	6,143	13,534	16				67,407	58,805	79.9	6.2040	Counties
CTY.NO. 5 WARNER	3,579	31,787	1				41,952	16,811	24.2	6.2050	Counties
CTY.NO. 6 STETTLER	5,179	18,582	23				39,023	22,707	52.4	4.2060	Counties
CTY.NO. 7 THORHILD	3,094	13,333	25				21,679	16,715	38.5	2.2070	Counties
CTY.NO. 8 FORTY MILE	3,335	31,808	27				51,721	14,048	38.5	6.2080	Counties
CTY.NO. 9 BEAVER	5,400	19,443	22				31,890	21,800	39.0	3.2090	Counties
CTY.NO. 10 WETASKIWIN	9,521	13,920	20				29,141	39,657	52.2	3.2100	Counties
CTY.NO. 11 BARRHEAD	5,728	12,148	5				16,437	17,188	26.1	2.2110	Counties
CTY.NO. 12 ATHABASCA	5,979	9,522	28				16,843	14,196	43.5	2.2130	Counties
CTY.NO. 13 SMOKY LAKE	2,789	18,688	5				35,130	19,024	46.8	2.2130	Counties
CTY.NO. 14 LACOMBE	8,911	14,575	0				71,501	79,382	79.6	4.2140	Counties
CTY.NO. 16 WHEATLAND	5,407	28,318	10				83,628	43,602	66.1	5.2150	Counties
CTY.NO. 17 MOUNTAIN VIEW	8,886	16,693	59				45,346	48,599	63.2	5.2160	Counties
CTY.NO. 18 PAINTEARTH	2,439	20,037	0				137,552	42,696	85.4	4.2170	Counties
CTY.NO. 19 ST. PAUL	6,595	13,296	24				23,125	21,711	42.5	2.2180	Counties
CTY.NO. 20 STRATHCONA	49,802	17,292	8				41,893	460,577	58.7	3.2190	Counties
CTY.NO. 21 TWO HILLS	3,086	21,731	0				36,508	15,684	40.5	3.2200	Counties
CTY.NO. 22 CAMROSE	7,475	17,974	27				28,229	24,268	36.3	4.2210	Counties
CTY.NO. 23 RED DEER	13,911	17,281	10				31,219	47,148	44.6	4.2220	Counties
CTY.NO. 24 VERMILION	8,112	17,879	8				33,866	25,540	47.2	3.2230	Counties
CTY.NO. 25 LEDUC	12,555	12,630	50				35,717	54,441	64.6	3.2240	Counties
CTY.NO. 26 LETHBRIDGE	8,266	17,864	16				30,689	34,760	41.8	6.2250	Counties
CTY.NO. 27 MINBURN	3,894	24,585	0				40,471	22,277	39.3	3.2260	Counties
CTY.NO. 28 LAC STE. ANNE	7,765	11,960	8				18,294	22,382	34.6	2.2270	Counties
CTY.NO. 29 FLAGSTAFF	4,406	28,433	0				56,286	23,724	49.5	4.2280	Counties
CTY.NO. 30 LAMONT	4,287	16,166	0				25,618	18,450	36.9	3.2290	Counties
CTY.NO. 31 PARKLAND	21,397	14,374	6				43,333	150,731	66.8	3.2300	Counties
ALL COUNTIES AVERAGE	**8,379**	**18,420**	**14**				**41,333**	**48,425**	**49.3**		

USER'S GUIDE: COMPARISON SELECTION FACTORS IN MUNICIPAL ORDER

	STEP 1 Basic Comparisons		STEP 2 Municipal Charges and Levies				STEP 3 Fiscal Capacity			Descriptors	
Municipality	Population 1988 (#)	Residential Eq Assess Per D.U. ($/D.U.)	Special Levies Per D.U. ($/D.U.)	Water Charges 1988 ($)	Sewer Charges 1988 ($)	Solid Waste Charges 1988 ($)	Equalized Assessment Per Dwelling (Rurals only) ($/D.U.)	Equalized Assessment Per Kilometer Total E.A. ($/KM)	S.F.P.F.E.A. as a % of Code (%)	School Jurisdiction	Groupings for Analysis
MUNICIPAL DISTRICTS											
MD.NO. 1 CYPRESS	4,795	39,926	27				137,947	70,137	71.1	6.1030	Mun.Dist
MD.NO. 6 CARDSTON	4,419	20,806	0				28,565	26,007	27.2	6.1020	Mun.Dist
MD.NO. 9 PINCHER CREEK	3,093	19,765	18				57,516	49,744	65.6	6.1130	Mun.Dist
MD.NO. 14 TABER	5,284	21,796	19				43,119	30,058	49.5	6.1040	Mun.Dist
MD.NO. 26 WILLOW CREEK	4,733	20,680	0				27,683	16,337	25.3	6.1120	Mun.Dist
MD.NO. 31 FOOTHILLS	9,398	26,348	0				42,834	64,842	38.5	5.1180	Mun.Dist
MD.NO. 34 ACADIA	618	36,236	105				44,708	14,640	18.9	5.1050	Mun.Dist
MD.NO. 44 ROCKY VIEW	17,484	31,154	1				55,477	107,772	43.8	5.1190	Mun.Dist
MD.NO. 47 STARLAND	2,120	33,063	21				61,233	19,998	46.0	5.1140	Mun.Dist
MD.NO. 48 KNEEHILL	4,996	23,970	11				48,964	26,824	51.0	5.1270	Mun.Dist
MD.NO. 52 PROVOST	2,725	20,891	23				62,474	28,612	66.6	4.1160	Mun.Dist
MD.NO. 61 WAINWRIGHT	3,937	25,285	0				66,194	40,906	61.8	3.1150	Mun.Dist
MD.NO. 87 BONNYVILLE	10,384	20,774	16				27,213	48,458	23.7	2.3460	Mun.Dist
MD.NO. 90 STURGEON	14,019	19,702	2				45,047	98,447	56.3	3.1110	Mun.Dist
MD.NO. 92 WESTLOCK	6,992	12,817	40				18,080	17,654	29.1	2.1170	Mun.Dist
MD.NO. 99 CLEARWATER	9,848	7,780	6				57,810	90,184	86.5	4.1090	Mun.Dist
MD.NO. 130 SMOKY RIVER	2,853	14,672	0				19,802	8,767	25.9	1.1220	Mun.Dist
MD.NO. 133 SPIRIT RIVER	848	14,677	0				28,342	15,150	48.2	1.1210	Mun.Dist
MD.NO. 135 PEACE	1,527	14,085	37				35,162	26,906	59.9	1.1070	Mun.Dist
MD.NO. 136 FAIRVIEW	1,903	16,609	106				28,786	18,445	42.3	1.1230	Mun.Dist
ALL M.D. AVG.	**5,599**	**22,052**	**22**				**46,848**	**40,994**	**46.9**		

USER'S GUIDE: COMPARISON SELECTION FACTORS IN MUNICIPAL ORDER

	STEP 1 Basic Comparisons		STEP 2 Municipal Charges and Levies				STEP 3 Fiscal Capacity			Descriptors	
Municipality	Population 1988 (#)	Residential Eq.Assess. Per D.U. ($/D.U.)	Special Levies Per D.U. ($/D.U.)	Water Charges 1988 ($)	Sewer Charges 1988 ($)	Solid Waste Charges 1988 ($)	Equalized Assessment Per Dwelling (Rurals only) ($/D.U.)	Equalized Assessment Per Kilometer Total E.A. ($/KM)	S.F.P.F.E.A. as a % of Code (%)	School Jurisdiction	Groupings for Analysis
IMPROVEMENT DISTRICTS											
I.D. NO. 5	282	16,271	0				165,292	4,368,435	90.2	5.1310	Imp.Dist.
I.D. NO. 6	128	31,335	0				392,473	190,290	92.0	6.1120	Imp.Dist.
I.D. NO. 7	1,147	9,054	134				13,154	127,319	31.2	5.1290	Imp.Dist.
I.D. NO. 8	7	14	75				706	3,340	98.0	5.3150	Imp.Dist.
I.D. NO. 14	8,215	8,646	29				75,912	122,466	88.6	3.1080	Imp.Dist.
I.D. NO. 15	2,854	8,438	35				88,817	92,973	90.5	2.2270	Imp.Dist.
I.D. NO. 16	5,332	8,289	16				96,161	81,366	91.4	1.1260	Imp.Dist.
I.D. NO. 17	12,534	8,074	46				59,863	61,673	86.5	1.1220	Imp.Dist.
I.D. NO. 18	10,498	8,806	7				143,151	172,136	93.8	2.3260	Imp.Dist.
I.D. NO. 19	1,620	16,914	0				34,491	12,935	51.0	1.1210	Imp.Dist.
I.D. NO. 20	2,922	9,773	36				30,171	17,789	67.6	1.1210	Imp.Dist.
I.D. NO. 21	2,992	10,162	20				31,322	14,607	67.6	1.1260	Imp.Dist.
I.D. NO. 22	4,451	9,378	20				31,454	20,744	70.2	1.1070	Imp.Dist.
I.D. NO. 23	6,942	7,617	155				40,570	40,751	81.2	1.1250	Imp.Dist.
ALL I.D. AVG.	**4,280**	**10,912**	**41**				**85,967**	**380,488**	**78.6**		
SPECIAL AREAS											
SPECIAL AREAS 2,3,4	6,010	35,476	1				137,642	29,868	74.2	5.1010	Spec.Area



PART I:

BASES FOR COMPARISON

PART I: BASES FOR COMPARISON

Introduction

The information in Table I helps you select similar municipalities for comparison purposes. Throughout this report major sets of data are expressed in a "per dwelling unit" base. This necessarily adds some uncertainty to making comparisons since it is probable that an "average dwelling" will vary among municipalities. The size, age, value and mix of housing types will all affect assessment and this will influence the level of taxation.

However a number of factors will permit effective use of these per dwelling unit statistics. Firstly, housing mix and size tends to be similar among municipalities with similar population levels. Similar measures of average assessed value imply a similar mix and/or size and age of housing. An additional measure of the composition of the housing stock is found in occupancy rates (population per dwelling) where lower occupancy rates usually indicate a higher proportion of multiple family housing. In rural areas, there is often housing in hamlets, on country residential acreages and on farms. Combined, these make the per dwelling measure subject to variation. It was observed that there was a closer relationship among municipalities with a similar proportion of farms than between municipalities with a similar sized population. Thus comparable municipalities can be identified by having similar Population size and similar Residential Equalized Assessment Per Dwelling.

Table 1 provides these statistics in the first two columns: 1988 **Population**, and 1987 **Residential Equalized Assessment per Dwelling Unit (R.E.A.P.D.U.)**. The R.E.A.P.D.U. measure is generated by reference to the portion of total equalized assessment which is "not" subject to the School Foundation Program Fund Levy. It is suspected that as this number increases so does the average quality of residential development in the municipality and/or the higher is the proportion of single family housing in the total housing stock.

Total Property Tax Per Dwelling Unit (TPT/DU or TPT) is an overall measure of property taxation. For urban municipalities this statistic includes residential taxes, special levies and mobile home fees divided by the total number of dwellings. In rural municipalities this measure includes the above aspects plus farm taxation. In summer villages the calculated taxes (revenues) are the same as for urban municipalities. However the average is calculated based upon the number of "occupied lots" rather than the number of dwelling units.

The statistic **Median Household Income** 1986 (H.M.I.) was derived from the publication "Urban FSA and Rural Postal Code Summary Data," Statistics Canada 88-004. You should be aware that postal code areas do not necessarily have the same boundaries as the municipality. As a result the income figures, particularly for the smaller urban centres, can be affected by the number of rural residents served by the same postal stations. The median taxable income value for the postal area for each municipality was multiplied by an Alberta wide average factor of 1.55 tax filers per dwelling in order to estimate the H.M.I. This statistic should not be used as a definitive measure of local income, but rather as an indicator of comparative taxpayer wealth between municipalities. It should be remembered that "median income" means that 50% of the tax filers will have less than the median income and 50% will have more. This measure can be of use in selecting communities for comparison since ability to pay does influence housing choice and the demand for, and ability to pay for, public services.

Comparisons can be made of the economic structure of the municipality by examining the composition of the local tax base. It is generally accepted that municipalities with higher proportions of Industrial and Commercial assessment are better able to sustain public services. For a municipality this is measured by the **Equalized Assessment Mix** (tax base) subject to the School Foundation Fund Levy. This measure is noted for the years 1983, 1986 and 1988.

Residential taxes are sensitive to changes in the total assessment base. A growing base brings the prospect of lower taxes, or better/more services for the same outlay. A shrinking assessment base means the likelihood of higher taxes simply to maintain the status quo, or cuts in the level and range of services

to keep tax rates stable.

The **Equalized Assessment Growth** information is presented for three periods: the past five years (1983-88); the past two years (1986-88); and the past year (1987-88). For the province as a whole, equalized assessment exhibited high annual growth rates until about 1983/84. Since the mid 1980s it has either declined or had very modest increases. When interpreting individual cases the possibility of large changes due simply to annexations, or general re-assessments, should be borne in mind.

PART I: BASES FOR COMPARISON
USER'S AND TECHNICAL NOTES

- Basic Comparisons: Identify municipalities of similar population size and similar residential equalized assessment per dwelling for comparison.
- Housing mix and size often tends to be similar among municipalities of a similar population size.
- Residential equalized assessment per dwelling roughly indicates the average quality of residential development. Generally, the higher the R.E.A.P.D.U., the better the average quality of residential development, and/or the higher is the proportion of single family housing in the total housing stock.
- Compare the total property tax burden on the average dwelling unit.

- Lower occupancy rates — population per dwelling unit — usually indicate a higher proportion of multiple family housing in the housing stock.
- Use median household income as an indicator of comparative taxpayer wealth, which influences housing choice and the demand for, and ability to pay for, services.

- The equalized assessment mix indicates the industrial/commercial proportions of a municipality's tax base. Generally, the greater this percentage, the lower will be the residential taxes for the same "basket" of municipal goods and services.

- Equalized assessment trends can help you appreciate the taxation situation. A growing assessment base could mean lower taxes or the same service levels. A declining base may be accompanied by higher taxes and/or cuts in services.
- Large changes from one year to the next may be due to annexations or general re-assessments.

Municipality	Basic Comparisons: Population 1988	Residential Equalized Assess./D.U. ($)	Total Property Tax/D.U. ($)	Household Characteristics: Number of Dwellings (DU)	Population Per Dwelling (P.P.D.U.)	Median Household Income ($)	Equalized Assessment Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess. 1983	1986	1988	Equalized Assessment Growth: Eq. Assess. % Rate of Change Past 5 Yr. (1983-88)	Past 2 Yr. (1986-88)	Past 1 Yr. (1987-88)
SUMMARY OF AVERAGES												
CITIES	104,563	12,356	1,074	41,328	2.53	27,359	41.5	37.4	37.2	(1.1)	2.5	3.8
TOWNS	2,863	10,360	961	1,012	2.83	22,750	37.3	33.6	33.8	0.3	3.8	4.9
VILLAGES	370	7,633	708	142	2.61	18,557	40.2	36.5	37.5	0.5	4.6	5.8
SUMMER VILLAGES	71	10,614	565	144			15.9	2.4	2.6	0.5	1.5	2.9
COUNTIES	8,379	18,420	1,409	2,605	3.22	18,356	48.6	45.8	49.3	1.6	0.9	(0.1)
MUNICIPAL DISTRICTS	5,599	22,052	1,414	1,678	3.34	20,511	39.8	42.8	46.9	1.2	3.4	3.5
IMPROVEMENT DISTRICTS	4,609	11,750	696	1,355	3.40	16,106	75.1	73.3	77.1	2.2	9.5	13.1
SPECIAL AREAS	6,010	35,476	1,441	1,782		22,283	58.3	62.5	74.2	8.1	16.0	26.9

- Alberta Municipal Affairs (October '88)
- Urban municipalities are listed by decreasing population. Rurals are sorted by the proportion of farms to the total dwelling units.
- The User's Guide provides an alphabetical listing of municipalities.

- Refers to that portion of the total equalized assessment in a municipality that is not subject to the School Foundation Program Fund levy. This portion is divided by the number of dwellings.

- Includes residential taxes, special levies, and mobile home license fees (as well as farmland taxes in the case of rural municipalities); divided by the number of dwellings. In summer villages, the average is calculated for the number of occupied lots rather than for dwelling units.

- From AMFIS

- This information is not available for summer villages.

- Calculated from 1986 median taxable income data compiled by postal zone by Statistics Canada; multiplied by 1.55 tax filers per dwelling provincial average for Alberta. This information is not available for summer villages.

- The industrial/commercial portion of the equalized assessment, subject to the School Foundation Program Fund levy is presented for the years 1983, 1986 and 1988.

- The percent change in total equalized assessment over the three periods is indicated. Decreases are shown by a (–).

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE I: BASES FOR COMPARISON

Municipality	Basic Comparisons: Population 1988	Basic Comparisons: Residential Equalized Assess./D.U. ($)	Basic Comparisons: Total Property Tax/D.U. ($)	Household Characteristics: Number of Dwellings (D.U.)	Household Characteristics: Population Per Dwelling (P.P.D.U.)	Household Characteristics: Median Household Income ($)	Equalized Assessment Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess. 1983	1986	1988	Equalized Assessment Growth: Eq. Assess. % Rate of Change Past 5 Yr. (1983-88)	Past 2 Yr. (1986-88)	Past 1 Yr. (1987-88)
CITIES												
CALGARY	657,118	13,276	919	259,162	2.54	28,591	48.4	41.7	39.2	-2.1	2.1	-0.9
EDMONTON	576,249	11,044	944	241,455	2.39	26,416	45.8	42.7	41.9	-4.3	-3.0	8.1
LETHBRIDGE	60,610	11,732	790	23,461	2.58	24,085	38.4	34.6	35.3	-0.4	-0.7	3.4
RED DEER	54,839	11,736	810	20,986	2.61	24,707	39.6	36.4	35.9	1.1	7.3	8.3.
MEDICINE HAT	42,290	12,166	717	15,916	2.66	24,396	44.4	40.6	38.7	0.8	6.6	7.2.
ST. ALBERT	38,318	16,388	1,649	11,785	3.25	32,632	26.5	21.1	19.6	0.9	6.3	8.3
FORT McMURRAY	34,949	13,871	1,561	10,833	3.23	39,002	31.5	22.8	25.2	-2.6	-5.1	-5.2
GRANDE PRAIRIE	26,648	10,837	1,092	9,791	2.72	27,193	47.4	43.6	41.2	-3.5	6.2	6.9
LEDUC	13,126	12,984	1,373	4,212	3.12	26,727	28.7	30.2	29.4	-3.3	-3.1	7.1
CAMROSE	12,968	10,451	1,076	4,903	2.64	23,153	40.5	36.7	37.1	-0.7	0.2	-2.6
FORT SASKATCHEWAN	11,983	12,118	961	3,724	3.22	30,767	75.9	72.8	74.6	-4.7	-0.3	-1.5
SPRUCE GROVE	11,918	14,167	1,231	3,567	3.34	28,747	31.2	26.8	25.5	-0.4	5.4	1.8
AIRDRIE	10,957	13,494	978	3,575	3.06	28,747	37.6	31.5	33.7	2.1	4.1	3.9
WETASKIWIN	10,103	10,750	941	4,173	2.42	21,599	40.8	36.1	36.7	1.0	8.6	10.4
DRUMHELLER	6,366	10,329	1,067	2,374	2.68	23,619	45.6	43.7	43.5	0.1	2.7	2.1
ALL CITIES AVERAGE	**104,563**	**12,356**	**1,074**	**41,328**	**2.53**	**27,359**	**41.5**	**37.4**	**37.2**	**(1.1)**	**2.5**	**3.8**

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TOWNS												
BROOKS	9,464	11,253	891	3,314	2.86	24,862	37.6	34.4	34.4	-0.3	5.8	4.5
HINTON	8,846	13,546	1,119	2,857	3.10	30,456	56.4	47.9	47.3	1.1	0.9	1.4
EDSON	7,323	10,956	1,145	2,586	2.83	24,085	48.5	44.8	45.1	2.0	8.1	9.8
CROWSNEST PASS	6,912	8,226	898	2,583	2.68	23,930	45.8	40.2	41.9	-0.9	-2.1	1.4
TABER	6,382	11,727	797	2,265	2.82	22,376	43.7	39.1	38.8	2.6	5.8	7.4
PEACE RIVER	6,355	9,592	986	2,310	2.75	26,261	48.6	44.1	46.5	0.1	1.7	4.9
WHITECOURT	6,126	11,000	852	1,928	3.18	25,794	49.1	46.8	43.4	-0.1	4.3	1.5
LACOMBE	6,110	11,730	776	2,146	2.85	23,619	31.6	27.2	28.2	-0.1	4.6	6.7
STONY PLAIN	6,062	11,418	1,209	2,080	2.91	26,105	33.1	23.1	24.2	-0.3	0.9	-3.5
OKOTOKS	5,666	14,983	1,263	1,767	3.21	26,882	31.9	22.9	21.4	1.0	3.9	3.7
SLAVE LAKE	5,611	9,267	790	1,830	3.07	25,173	40.0	40.2	42.6	5.9	10.1	12.9
BONNYVILLE	5,575	11,854	1,028	2,062	2.70	22,065	48.7	41.3	36.5	0.3	5.0	-0.6
INNISFAIL	5,535	10,984	766	2,021	2.74	21,599	43.5	39.6	41.4	-0.8	7.0	6.6
PONOKA	5,473	10,616	759	2,161	2.53	23,308	39.3	30.8	30.5	-2.4	2.9	6.7
MORINVILLE	5,409	11,488	1,438	1,677	3.23	24,551	31.8	23.8	25.5	-3.5	0.8	1.8
DRAYTON VALLEY	5,290	12,222	1,070	1,805	2.93	27,348	45.1	38.8	38.0	0.3	7.0	7.0
VEGREVILLE	5,276	10,650	1,108	2,111	2.50	21,133	56.0	48.5	47.9	-3.0	5.6	7.0
ROCKY MTN. HOUSE	5,261	9,549	723	2,003	2.63	20,822	42.4	40.1	41.5	0.6	6.2	7.1
STETTLER	5,147	11,740	1,124	1,935	2.66	23,464	39.5	36.2	36.2	0.2	4.7	6.2
ST. PAUL	5,128	10,304	1,115	1,748	2.93	20,822	41.8	39.5	42.3	-3.2	0.0	-2.8
HIGH RIVER	5,096	13,228	1,027	1,822	2.80	23,774	35.7	30.1	29.9	-0.3	2.9	4.3
OLDS	5,004	10,196	871	2,001	2.50	21,599	39.3	32.7	34.2	-3.1	2.8	7.9
COALDALE	4,964	14,189	881	1,620	3.06	21,910	19.4	18.0	16.3	4.4	6.0	4.7
WAINWRIGHT	4,665	10,515	752	1,711	2.73	24,862	39.9	37.4	37.1	2.5	5.9	6.4
WESTLOCK	4,463	9,595	814	1,838	2.43	19,890	45.0	41.2	38.4	-1.9	4.2	4.3
CANMORE	4,419	12,970	944	1,950	2.27	24,862	37.1	27.8	27.8	-2.5	4.1	8.5
COCHRANE	4,337	12,939	807	1,446	3.00	27,970	37.4	31.5	31.9	-3.5	1.1	4.1
VERMILION	4,259	7,920	833	1,718	2.48	21,599	42.2	40.2	42.6	-2.9	0.6	9.3
BEAUMONT	4,189	15,689	1,327	1,149	3.65	34,030	23.9	7.5	8.1	-0.8	3.5	3.4
BARRHEAD	3,991	10,374	941	1,563	2.55	20,200	40.0	39.2	38.6	3.0	6.8	6.3
TOWNS (GROUP 1) AVG.	**5,611**	**11,357**	**969**	**2,000**	**2.81**	**24,178**	**40.5**	**35.2**	**35.3**	**(0.2)**	**4.0**	**5.0**
ALL TOWNS AVERAGE	**2,863**	**10,360**	**961**	**1,012**	**2.83**	**22,750**	**37.3**	**33.6**	**33.8**	**0.3**	**3.8**	**4.9**

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SYLVAN LAKE	3,937	12,363	1,004	1,370	2.87	23,464	26.7	23.5	24.6	-3.1	1.2	8.0
REDCLIFF	3,834	10,179	968	1,281	2.99	25,950	40.2	40.4	41.5	1.1	5.8	4.8
PINCHER CREEK	3,800	11,190	920	1,346	2.82	21,754	31.1	29.5	30.4	2.4	4.6	5.1
DEVON	3,752	13,452	1,219	1,193	3.15	28,281	35.4	37.5	37.7	-0.8	-1.2	1.1
GRAND CENTRE	3,655	10,596	886	1,336	2.74	23,619	49.8	46.1	42.5	0.4	2.2	8.0
GRANDE CACHE	3,646	11,560	1,035	1,041	3.50	32,787	24.3	40.1	41.5	2.3	-2.7	2.0
STRATHMORE	3,544	13,173	1,351	1,200	2.95	24,707	39.3	30.1	30.3	1.7	6.2	6.0
CARDSTON	3,497	10,379	769	1,079	3.24	18,647	31.8	30.6	29.5	2.2	5.7	5.1
COLD LAKE	3,445	15,010	1,112	1,228	2.81	29,058	32.4	12.6	11.6	4.6	14.6	7.8
CLARESHOLM	3,382	10,807	881	1,259	2.69	21,754	34.5	31.3	30.8	1.1	4.6	3.8
THREE HILLS	3,324	9,732	731	978	3.40	18,647	33.6	30.7	31.8	4.1	5.2	6.9
FAIRVIEW	3,281	10,172	1,062	1,063	3.09	20,977	43.5	37.2	39.8	-1.4	2.5	1.9
DIDSBURY	3,184	11,133	873	1,094	2.91	19,734	29.6	24.2	23.1	-2.1	3.9	3.2
FORT MACLEOD	3,123	8,804	838	1,171	2.67	19,579	38.1	37.3	40.6	3.9	8.1	5.6
HANNA	3,017	10,985	998	1,205	2.50	23,464	39.2	35.4	36.2	3.0	2.9	2.1
HIGH LEVEL	3,004	9,821	963	966	3.11	27,659	56.9	54.8	54.2	5.4	9.7	10.4
RAYMOND	2,957	10,900	825	830	3.56	22,687	20.6	14.1	14.4	1.6	5.3	6.3
HIGH PRAIRIE	2,817	9,206	942	933	3.02	20,511	49.4	46.3	44.8	-0.7	9.2	9.5
GRIMSHAW	2,625	10,833	1,177	864	3.04	23,153	35.0	31.2	30.6	-0.5	2.0	4.4
LAC LA BICHE	2,553	10,373	1,432	843	3.03	20,511	49.5	46.7	47.0	2.5	5.0	3.9
GIBBONS	2,491	12,273	1,389	685	3.64	26,727	21.1	13.7	15.7	-4.5	-10.3	1.7
SWAN HILLS	2,407	9,286	1,058	933	2.58	38,226	32.2	31.9	27.4	1.0	6.6	4.7
VALLEYVIEW	2,218	8,883	933	727	3.05	19,579	47.6	44.4	43.4	1.6	5.8	5.9
FOX CREEK	2,068	10,902	856	692	2.99	35,739	28.0	30.1	29.6	0.9	7.6	3.1
REDWATER	2,024	9,668	940	834	2.43	25,173	49.9	43.5	44.3	-3.7	1.6	2.4
ATHABASCA	1,975	10,064	1,029	778	2.54	21,754	51.7	49.4	46.9	1.8	3.4	3.4
BEAVERLODGE	1,808	8,967	927	656	2.76	21,444	38.2	34.2	33.3	-5.8	-6.1	-8.1
RIMBEY	1,748	8,324	819	699	2.50	18,957	41.2	37.9	43.1	-0.6	-0.3	10.9
SUNDRE	1,732	9,349	768	664	2.61	18,802	37.0	34.0	34.0	-0.1	5.1	6.8
PROVOST	1,725	11,659	1,296	634	2.72	23,774	36.0	38.1	41.1	5.0	9.0	8.8
TOWNS (GROUP 2) AVG.	**2,886**	**10,668**	**1,000**	**986**	**2.93**	**23,904**	**37.4**	**34.6**	**34.7**	**0.8**	**3.9**	**4.8**
ALL TOWNS AVERAGE	**2,863**	**10,360**	**961**	**1,012**	**2.83**	**22,750**	**37.3**	**33.6**	**33.8**	**0.3**	**3.8**	**4.9**

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BLACKFALDS	1,688	10,449	746	559	3.02	23,464	21.7	27.4	26.7	3.4	4.6	5.6
MAGRATH	1,637	10,756	793	500	3.27	21,288	29.0	25.5	25.2	2.1	4.7	4.2
BOW ISLAND	1,566	9,965	819	578	2.71	21,133	37.7	40.2	39.9	3.9	6.5	5.9
NANTON	1,564	11,306	1,009	627	2.49	19,424	29.2	28.0	30.4	2.2	4.4	4.8
PICTURE BUTTE	1,554	10,464	888	528	2.94	20,511	29.3	26.3	25.5	3.3	6.7	5.3
MILLET	1,540	10,435	1,163	502	3.07	20,667	24.1	15.1	15.7	1.0	2.3	2.9
LAMONT	1,505	10,320	1,270	523	2.88	25,639	29.9	21.7	21.9	-6.3	-0.8	12.1
CARSTAIRS	1,498	11,286	1,045	559	2.68	21,910	26.7	22.8	23.8	-1.9	1.1	-0.8
PENHOLD	1,495	10,317	687	562	2.66	25,018	17.4	13.4	13.8	-0.7	3.5	2.5
TOFIELD	1,483	11,298	1,045	547	2.71	22,221	37.0	28.7	29.3	-0.2	3.3	3.8
CROSSFIELD	1,472	13,593	964	457	3.22	24,862	35.5	39.2	32.8	-0.1	-4.3	-3.6
BLACK DIAMOND	1,436	8,582	869	542	2.65	20,977	26.8	17.4	14.8	-5.4	-5.7	4.4
VULCAN	1,422	10,898	1,124	564	2.52	21,599	46.1	43.3	44.0	1.7	3.3	6.7
MAYERTHORPE	1,414	8,575	852	505	2.80	19,424	34.2	35.1	32.3	-0.3	3.4	3.3
ELK POINT	1,391	10,330	652	631	2.20	17,248	33.4	32.2	33.1	8.1	19.2	9.2
BON ACCORD	1,355	11,231	1,313	390	3.47	27,659	20.1	12.7	14.4	-6.0	-3.3	2.5
CORONATION	1,310	8,254	699	462	2.84	21,444	44.9	45.1	43.8	1.3	6.4	5.3
TURNER VALLEY	1,298	9,080	899	504	2.58	22,065	48.9	31.4	31.4	-8.9	-5.9	4.7
SEXSMITH	1,256	9,180	1,236	397	3.16	20,822	58.2	48.1	50.8	-4.7	-1.9	-2.2
WEMBLEY	1,227	9,100	1,009	360	3.41	24,085	20.3	16.1	17.4	-6.1	-0.5	-5.0
BASSANO	1,186	9,052	1,069	459	2.58	22,687	41.3	43.2	45.8	-0.1	6.5	6.9
FALHER	1,178	8,828	1,161	411	2.87	19,890	52.6	50.8	48.5	0.9	4.1	2.5
BRUDERHEIM	1,176	11,195	1,618	339	3.47	25,328	28.3	15.8	15.6	-6.5	-2.8	-0.6
VIKING	1,160	10,379	1,038	441	2.63	19,579	29.6	28.8	30.9	1.0	3.5	4.5
CALMAR	1,160	9,339	1,016	411	2.82	20,200	36.6	24.3	26.4	-6.1	-7.9	-5.4
RAINBOW LAKE	1,146	10,799	1,137	223	5.14	38,381	33.6	31.2	29.8	9.8	23.0	24.0
MANNING	1,144	10,599	781	414	2.76	19,424	40.5	34.5	36.2	3.2	1.9	2.7
TWO HILLS	1,141	7,810	787	520	2.19	18,802	31.2	31.0	34.7	1.3	4.7	6.4
SPIRIT RIVER	1,086	8,067	914	426	2.55	18,647	40.7	41.2	41.0	0.4	7.8	8.5
SMOKY LAKE	1,045	11,062	740	410	2.55	18,802	42.3	38.9	38.7	-0.6	1.9	2.5
TOWNS (GROUP 3) AVG.	**1,351**	**10,085**	**978**	**478**	**2.82**	**22,107**	**34.2**	**30.3**	**30.5**	**(0.3)**	**3.0**	**4.1**
ALL TOWNS AVERAGE	**2,863**	**10,360**	**961**	**1,012**	**2.83**	**22,750**	**37.3**	**33.6**	**33.8**	**0.3**	**3.8**	**4.9**

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KILLAM	1,032	9,995	960	382	2.70	22,376	34.9	32.1	35.0	1.1	2.4	6.0
CASTOR	1,030	9,210	834	428	2.41	20,511	33.2	31.1	32.4	3.3	8.8	9.5
MCLENNAN	1,021	8,201	1,019	329	3.10	23,153	33.3	35.2	34.6	6.3	6.8	6.6
OYEN	1,010	9,933	935	371	2.72	20,822	42.2	39.2	38.8	1.3	3.0	2.3
VAUXHALL	984	9,900	1,231	370	2.66	20,822	44.2	38.2	41.2	2.1	3.1	3.0
BOWDEN	967	8,833	747	363	2.66	17,248	32.9	28.1	28.0	-0.8	2.8	1.1
TROCHU	892	9,428	964	357	2.50	22,997	39.6	39.7	39.6	2.2	7.3	6.3
SEDGEWICK	877	9,303	756	341	2.57	24,241	32.0	30.4	30.2	4.8	9.4	9.2
ECKVILLE	869	8,321	734	348	2.50	19,268	36.9	37.9	32.0	0.7	-0.7	2.5
MILK RIVER	861	10,159	868	369	2.33	20,822	36.4	38.0	37.0	5.7	9.5	6.6
BASHAW	829	8,175	694	348	2.38	18,957	44.2	46.8	48.8	0.1	0.3	3.2
DAYSLAND	685	9,330	831	290	2.36	18,957	31.9	29.6	27.9	3.2	5.4	5.7
HARDISTY	642	7,095	638	281	2.28	21,133	35.3	31.6	33.9	-0.6	1.6	3.3
MUNDARE	606	7,621	1,195	242	2.50	17,714	33.2	31.9	31.5	-3.3	-1.9	0.2
STAVELY	469	9,188	818	186	2.52	17,714	28.8	29.5	29.3	1.0	4.2	3.9
GRANUM	371	6,718	636	156	2.38	19,424	44.8	31.8	42.6	0.8	12.4	26.7
GLEICHEN	327	6,966	800	124	2.64	8,080	52.5	45.6	44.4	-1.6	5.9	4.2
IRVINE	301	7,135	681	106	2.84	17,093	31.9	32.3	33.8	-0.5	6.2	6.4
TOWNS (GROUP 4) AVG.	**765**	**8,640**	**852**	**300**	**2.55**	**19,518**	**37.1**	**35.0**	**35.6**	**1.4**	**4.8**	**5.9**
ALL TOWNS AVERAGE	**2,863**	**10,360**	**961**	**1,012**	**2.83**	**22,750**	**37.3**	**33.6**	**33.8**	**0.3**	**3.8**	**4.9**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE I: BASES FOR COMPARISON

Municipality	Basic Comparisons: Population 1988	Basic Comparisons: Residential Equalized Assess./D.U. ($)	Basic Comparisons: Total Property Tax/D.U. ($)	Household Characteristics: Number of Dwellings (D.U.)	Household Characteristics: Population Per Dwelling (P.P.D.U.)	Household Characteristics: Median Household Income ($)	Equalized Assessment Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess. 1983	1986	1988	Equalized Assessment Growth: Eq. Assess. % Rate of Change Past 5 Yr. (1983-88)	Past 2 Yr. (1986-88)	Past 1 Yr. (1987-88)
VILLAGES												
COALHURST	1,289	9,798	681	405	3.18	24,241	17.6	9.7	9.6	3.7	4.4	4.9
LEGAL	949	9,899	978	298	3.18	21,910	27.9	17.1	17.6	-6.7	-1.6	-0.4
FORESTBURG	936	9,186	576	414	2.26	25,328	33.4	30.2	31.3	3.5	9.2	5.5
BENTLEY	841	10,531	722	317	2.65	20,822	31.6	29.0	28.5	1.4	3.6	1.7
STIRLING	796	9,762	987	205	3.88	19,268	21.4	9.7	8.5	2.0	7.3	4.5
ALIX	793	8,994	680	297	2.67	19,890	25.5	19.4	21.1	0.4	3.1	2.6
MANNVILLE	778	7,607	540	340	2.29	17,714	28.4	26.3	25.9	-0.3	5.2	3.0
EVANSBURG	750	9,444	934	269	2.79	17,403	36.8	31.7	33.0	-5.6	-1.6	3.5
BOYLE	704	9,795	919	273	2.58	16,471	48.0	46.8	49.6	3.4	7.8	12.1
IRRICANA	702	10,912	1,340	231	3.04	22,687	28.4	16.7	16.4	-0.2	-2.1	-3.9
HYTHE	688	7,524	686	249	2.76	16,160	51.7	47.6	49.8	1.7	4.3	5.7
CONSORT	674	7,606	748	246	2.74	22,687	43.7	42.3	41.0	4.3	6.9	7.2
RYCROFT	672	8,187	1,119	256	2.63	19,424	42.9	39.3	40.7	0.5	1.6	-1.9
BERWYN	661	8,514	871	240	2.75	20,667	32.5	28.6	28.9	3.4	3.0	4.3
ONOWAY	647	11,077	1,259	242	2.67	20,667	49.0	35.9	35.0	-4.6	1.1	-2.2
THORSBY	632	11,403	1,594	265	2.38	18,491	40.2	34.0	35.3	-1.1	5.3	1.3
KITSCOTY	626	11,078	701	206	3.04	23,308	29.7	20.3	24.2	5.0	6.5	6.2
FOREMOST	595	9,143	913	219	2.72	24,085	39.1	44.8	44.3	6.9	6.5	6.9
WABAMUN	589	8,971	536	228	2.58	27,659	90.9	90.8	92.3	-1.1	0.0	1.5
DELBURNE	577	7,783	472	235	2.46	17,403	32.9	29.5	28.8	0.1	3.3	3.8
BRETON	557	6,059	562	248	2.25	16,782	39.9	36.0	36.5	0.3	4.0	4.3
NOBLEFORD	531	11,384	921	185	2.87	20,822	46.1	41.8	41.6	0.3	3.8	4.1
BEISEKER	518	11,800	1,002	193	2.68	21,754	40.6	39.9	41.3	0.0	2.3	6.9
MARWAYNE	516	8,399	715	197	2.62	18,957	35.8	34.8	35.0	1.4	0.2	6.0
HINES CREEK	513	5,948	851	173	2.97	18,180	40.8	50.5	55.6	-3.2	10.7	10.0
MIRROR	508	6,904	633	206	2.47	18,647	40.3	25.8	27.0	-1.6	2.4	1.9
RYLEY	500	6,962	969	191	2.62	18,647	44.8	35.3	36.1	-4.8	-4.3	5.4
WARNER	490	7,082	785	188	2.61	20,977	47.4	44.9	43.7	2.1	5.3	6.4
ANDREW	485	5,628	786	277	1.75	15,073	31.7	27.2	27.9	-3.3	-0.9	0.1
IRMA	484	8,022	576	190	2.55	19,113	40.4	35.2	34.3	2.8	6.4	4.3
VILLAGES (GROUP 1) AVG.	**667**	**8,847**	**835**	**249**	**2.67**	**20,175**	**38.7**	**34.0**	**34.7**	**0.4**	**3.5**	**3.9**
ALL VILLAGES AVERAGE	**370**	**7,633**	**708**	**142**	**2.61**	**18,557**	**40.2**	**36.5**	**37.5**	**0.5**	**4.6**	**5.8**

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THORHILD	481	8,227	871	220	2.19	16,782	33.3	31.5	31.9	-1.2	2.1	1.3
GLENDON	480	8,421	674	196	2.45	17,870	36.5	28.9	27.5	-2.9	-4.0	-1.6
ENTWISTLE	478	8,651	845	176	2.72	16,160	37.2	31.8	34.6	-3.7	2.8	-0.4
WARBURG	477	10,583	1,073	181	2.64	18,336	36.9	23.2	26.3	-2.5	-0.3	-3.9
NAMPA	464	7,776	514	171	2.71	19,424	38.3	40.3	44.6	4.8	8.3	6.4
ACME	457	9,390	909	168	2.72	21,599	40.2	32.4	36.6	-4.2	1.2	17.7
DUCHESS	430	11,266	798	148	2.91	23,774	36.6	27.6	28.2	-1.0	5.8	6.7
CARBON	429	10,473	726	171	2.51	21,133	33.5	31.2	31.4	-0.1	4.3	4.2
CLYDE	428	6,180	519	177	2.42	17,403	32.5	24.9	25.4	-2.3	-0.1	1.3
LINDEN	417	10,094	921	174	2.40	18,491	35.1	36.6	35.4	2.6	3.9	4.7
HOLDEN	411	5,983	773	185	2.22	16,005	40.2	35.9	36.5	-2.3	-1.4	5.0
DONNELLY	405	8,053	701	153	2.65	20,511	33.2	31.5	35.3	9.5	20.7	12.7
BARNWELL	402	11,568	794	103	3.90	20,511	19.8	17.4	19.2	6.2	5.9	6.8
CHAUVIN	400	6,889	675	164	2.44	21,288	10.6	36.4	34.4	-25.8	11.5	13.1
EDGERTON	399	7,167	561	160	2.49	21,444	36.9	38.3	37.0	2.8	9.3	8.7
CAROLINE	387	7,375	1,099	155	2.50	16,782	40.9	31.4	39.0	-2.4	-1.0	16.2
MYRNAM	383	7,330	412	168	2.28	14,606	29.2	25.4	35.1	2.1	8.3	7.4
BAWLF	375	10,427	680	121	3.10	18,025	26.5	25.1	21.7	3.0	3.0	4.9
WILLINGDON	371	6,977	696	159	2.33	15,539	34.1	35.0	37.7	1.1	8.2	4.2
SANGUDO	368	6,053	591	185	1.99	18,336	37.6	33.7	33.0	2.5	6.0	5.4
GIROUXVILLE	367	6,640	629	135	2.72	19,424	40.4	37.7	45.1	3.3	11.0	9.7
TILLEY	362	7,030	665	117	3.09	20,045	33.5	28.4	29.2	-2.3	6.8	6.7
WILDWOOD	361	7,606	542	148	2.44	15,383	37.8	33.4	32.3	-4.0	-1.0	-3.4
COUTTS	359	6,944	942	136	2.64	23,619	57.7	53.7	53.8	2.1	2.2	2.0
CHAMPION	358	5,033	539	161	2.22	16,937	54.0	47.5	46.5	1.3	2.9	1.9
CLIVE	356	10,558	579	130	2.74	19,734	24.1	20.5	21.1	1.2	6.2	1.6
CREMONA	351	8,349	660	137	2.56	19,113	39.2	34.6	34.4	-0.9	2.6	1.9
NEW SAREPTA	344	8,930	747	109	3.16	20,822	32.8	23.5	26.4	-5.7	-3.0	-3.7
STANDARD	336	10,698	727	120	2.80	24,085	34.3	41.7	41.7	2.8	5.7	4.2
VILNA	325	7,758	558	147	2.21	14,762	37.5	31.3	32.7	0.2	5.0	6.0
VILLAGES (GROUP 2) AVG.	**399**	**8,281**	**714**	**156**	**2.56**	**18,931**	**35.3**	**32.3**	**33.8**	**(0.5)**	**4.4**	**4.9**
ALL VILLAGES AVERAGE	**370**	**7,633**	**708**	**142**	**2.61**	**18,557**	**40.2**	**36.5**	**37.5**	**0.5**	**4.6**	**5.8**

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ROSEMARY	321	7,940	535	104	3.09	16,627	21.5	18.2	18.3	-1.9	6.6	6.4
VETERAN	312	4,897	515	124	2.52	16,316	35.7	42.3	43.2	0.5	7.8	5.4
GLENWOOD	309	11,192	581	76	4.07	15,228	33.8	31.9	28.9	5.2	9.0	6.3
BIG VALLEY	295	6,377	492	128	2.30	20,045	44.2	38.4	40.3	2.4	4.7	7.5
YOUNGSTOWN	294	5,932	462	122	2.41	22,997	42.8	39.6	39.9	2.7	4.3	4.0
HAY LAKES	294	9,510	961	107	2.75	19,890	28.1	20.7	20.8	-1.7	0.4	0.3
BARONS	294	6,297	519	115	2.56	16,627	56.7	56.6	53.9	2.0	6.0	7.1
ROCKYFORD	293	8,716	712	113	2.59	21,444	39.8	43.9	51.0	3.3	7.4	23.1
COWLEY	290	8,519	719	100	2.90	16,316	41.0	27.6	32.1	0.8	9.9	15.8
LONGVIEW	284	7,554	708	112	2.54	15,850	39.1	45.8	46.3	-0.1	0.7	6.8
KINUSO	282	4,207	397	96	2.94	14,606	48.9	44.4	44.3	3.3	8.0	15.7
LOUGHEED	279	6,789	752	101	2.76	22,221	55.6	52.7	52.2	5.1	9.7	8.1
BURDETT	278	5,680	657	86	3.23	19,113	28.8	29.2	45.6	6.5	21.1	51.1
WASKATENAU	276	7,127	633	129	2.14	15,228	27.2	35.3	35.8	-1.6	3.4	4.9
NEW NORWAY	276	7,523	693	95	2.91	17,559	29.3	27.2	29.5	-4.1	-6.0	-6.0
HUGHENDEN	276	5,596	632	111	2.49	19,424	31.5	31.1	36.3	0.8	11.1	6.5
STROME	267	6,821	644	107	2.50	18,647	42.2	40.2	40.0	2.8	4.0	4.8
BLACKIE	266	8,907	1,367	94	2.83	19,113	41.6	48.1	49.9	-1.7	2.5	0.4
CARMANGAY	262	6,749	483	114	2.30	18,180	43.5	39.2	38.0	-1.3	4.0	4.2
ELNORA	262	7,470	313	111	2.36	16,471	34.0	29.7	29.1	1.1	4.3	4.5
MORRIN	252	6,964	960	102	2.47	19,424	33.2	27.5	34.7	-0.2	3.6	18.1
HILLSPRING	251	8,708	570	75	3.35	14,140	20.9	9.8	7.9	4.4	7.2	6.3
CEREAL	251	7,602	983	95	2.64	21,133	37.4	38.0	35.4	5.9	10.2	17.8
GRASSY LAKE	244	5,343	616	88	2.77	19,424	58.0	51.9	35.4	6.0	3.3	12.0
CHIPMAN	239	7,279	879	91	2.63	17,403	39.6	31.4	34.5	-5.0	0.7	1.4
WANHAM	238	4,170	491	100	2.38	18,491	59.6	59.1	66.0	1.1	16.2	33.5
DONALDA	236	6,683	543	112	2.11	17,403	40.0	34.6	32.8	-3.0	-0.5	0.7
PLAMONDON	236	8,349	858	95	2.48	14,917	35.6	27.4	28.6	-0.1	-0.2	-2.8
EMPRESS	229	3,431	524	97	2.36	18,180	53.5	51.4	49.6	4.1	8.6	6.7
DELIA	223	7,009	476	104	2.14	20,045	51.5	52.1	50.9	6.7	5.0	3.0
VILLAGES (GROUP 3) AVG.	**270**	**6,978**	**656**	**103**	**2.61**	**18,082**	**39.8**	**37.5**	**38.4**	**1.5**	**5.8**	**9.1**
ALL VILLAGES AVERAGE	**370**	**7,633**	**708**	**142**	**2.61**	**18,557**	**40.2**	**36.5**	**37.5**	**0.5**	**4.6**	**5.8**

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INNISFREE	219	6,504	555	113	1.94	13,830	40.1	48.6	52.1	6.7	5.9	4.6
HEISLER	217	6,778	475	81	2.68	18,802	35.4	30.7	27.5	1.5	5.5	6.1
CAYLEY	216	7,708	857	74	2.92	16,782	40.3	33.0	36.3	-3.1	-0.5	4.2
FORT ASSINIBOINE	214	6,243	732	77	2.78	17,248	29.7	19.9	22.2	-4.8	5.7	5.0
ROSALIND	214	7,826	680	75	2.85	18,025	45.0	39.4	38.4	1.6	4.5	5.4
DEWBERRY	210	7,306	686	79	2.66	17,559	46.6	32.2	38.2	5.6	12.1	17.3
TORRINGTON	209	5,924	563	79	2.65	12,897	52.2	47.1	49.9	-3.7	-0.4	0.3
AMISK	207	5,881	698	88	2.35	18,802	26.1	17.0	18.5	-2.2	-2.2	-0.6
ALLIANCE	202	5,614	637	90	2.24	16,937	45.1	53.4	53.4	3.9	8.4	7.1
RADWAY	200	7,819	1,216	58	3.45	16,160	40.7	42.8	42.2	-5.2	2.9	5.3
EAGLESHAM	191	4,320	560	90	2.12	16,627	58.7	56.1	53.0	1.7	1.9	-1.9
CZAR	190	3,905	214	89	2.13	19,734	54.9	49.7	49.7	9.5	29.3	13.4
BOTHA	180	9,095	616	60	3.00	17,870	20.4	17.0	29.9	0.3	8.4	24.8
LOMOND	177	8,253	866	84	2.11	16,937	52.0	46.9	49.7	0.6	4.3	3.1
GALAHAD	176	4,703	440	79	2.23	17,870	47.8	48.7	47.7	3.6	5.1	4.9
PARADISE VALLEY	163	4,874	404	69	2.36	18,802	54.8	47.6	45.5	4.2	7.8	6.3
BITTERN LAKE	158	10,140	630	52	3.04	16,937	15.0	13.9	11.5	0.3	-2.2	-1.6
HALKIRK	155	6,446	598	61	2.54	16,316	37.9	40.7	41.9	7.6	15.4	11.9
MUNSON	152	9,435	2,110	51	2.98	24,862	31.4	26.0	25.4	2.3	4.7	-3.8
HUSSAR	151	8,291	662	68	2.22	21,599	66.5	57.5	56.5	-1.6	4.9	3.3
DERWENT	149	4,164	323	65	2.29	13,674	58.6	47.0	45.3	-1.8	8.0	5.2
ARROWWOOD	140	7,498	457	66	2.12	19,890	51.7	47.9	49.5	-0.6	5.8	7.6
MINBURN	135	3,816	357	54	2.50	15,850	47.5	40.2	41.6	-2.7	-4.8	-4.0
EDBERG	129	7,623	510	46	2.80	16,005	28.3	28.5	27.9	2.2	6.6	7.8
LAVOY	126	5,867	782	44	2.86	14,917	50.0	41.4	42.8	-4.7	-3.4	4.5
FERINTOSH	125	6,197	717	61	2.05	15,694	32.3	33.7	34.6	-0.1	1.8	2.5
MILO	114	7,819	549	51	2.24	20,977	59.6	54.1	54.5	0.4	5.4	5.9
WARSPITE	97	5,448	571	39	2.49		57.3	45.6	47.8	-4.2	-4.3	15.1
CLUNY	94	6,474	686	38	2.47	9,634	59.0	54.9	55.3	1.2	5.1	6.5
HAIRY HILL	73	4,458	305	32	2.28	17,559	67.7	57.5	61.2	-0.9	6.1	5.4
RUMSEY	70	6,529	561	33	2.12	13,363	53.0	48.8	48.3	0.6	5.9	5.5
GADSBY	35	5,122	227	17	2.06	17,559	82.4	70.9	65.4	4.4	-3.0	-8.5
VILLAGES (GROUP 4) AVG.	**159**	**6,503**	**633**	**64**	**2.47**	**17,088**	**46.5**	**41.8**	**42.6**	**0.7**	**4.7**	**5.3**
ALL VILLAGES AVERAGE	**370**	**7,633**	**708**	**142**	**2.61**	**18,557**	**40.2**	**36.5**	**37.5**	**0.5**	**4.6**	**5.8**

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SUMMER VILLAGES												
CHESTERMERE LAKE S.V.	609	16,989	1,300	383			10.6	4.6	4.6	-2.3	10.2	7.4
ALBERTA BEACH S.V.	425	5,654	584	764			13.8	7.7	8.7	-1.6	1.9	6.4
EDMONTON BEACH S.V.	322	6,573	659	219			25.9	4.4	4.1	-1.2	3.5	1.4
ISLAND LAKE S.V.	126	7,017	359	265			16.2	1.6	1.6	7.9	4.7	3.4
SANDY BEACH S.V.	110	7,583	403	258			12.0	2.6	4.5	2.1	1.0	6.8
NORGLENWOLD S.V.	107	18,346	691	139			32.1	0.6	0.9	6.2	6.5	4.0
SUNSET POINT S.V.	103	12,093	631	138			21.2	1.3	1.3	-0.7	4.5	5.3
GULL LAKE S.V.	102	8,397	482	235			9.2	2.6	3.1	-2.1	-3.1	3.6
SEBA BEACH S.V.	96	6,258	496	340			10.5	9.3	13.1	0.0	7.9	11.1
YELLOWSTONE S.V.	94	7,861	339	149			9.3	1.6	1.6	0.2	3.8	0.9
PELICAN NARROWS S.V.	87	19,309	972	62			14.5	0.9	1.2	-0.1	4.2	2.7
MA-ME-O BEACH S.V.	85	10,044	558	275			11.1	8.7	9.5	4.4	4.1	5.6
VAL QUENTIN S.V.	78	6,835	492	173			12.1	2.0	2.1	-0.4	0.9	-0.7
ROSS HAVEN S.V.	73	7,573	328	221			5.5	1.2	1.7	-0.9	-0.1	6.0
SOUTH BAPTISTE S.V.	68	8,509	535	75			7.1	2.0	2.2	3.7	-0.8	-8.2
SILVER SANDS S.V.	67						30.2		2.5	-1.7		-1.6
ISLAND LAKE SOUTH S.V.	62	6,259	381	76			18.2	1.1	1.2	-0.1	0.8	2.1
BONNYVILLE BEACH S.V	62	13,504	713	61			4.8	0.5	0.9	-3.2	-0.8	3.1
BONDISS S.V.	59	10,835	613	101			12.8	8.3	7.9	3.6	1.6	-1.0
GOLDEN DAYS S.V.	56	13,093	661	210			15.8	3.6	1.9	3.2	6.6	2.8
GRANDVIEW S.V.	55	12,628	600	189			14.2	1.9	1.9	-1.1	0.4	0.3
JARVIS BAY S.V.	55	14,525	862	92				0.7	0.9		1.3	8.6
BIRCHCLIFF S.V.	48	23,528	855	109			7.5	1.0	1.0	2.4	2.9	1.4
WEST COVE S.V.	48	6,702	328	226			23.1	1.8	1.7	1.3	8.6	4.3
PARKLAND BEACH S.V.	48	13,706	1,165	65				2.4	2.6		5.6	5.5
HALF MOON BAY S.V.	45	15,258	671	59			7.2	0.7	0.8	-0.2	1.7	4.7
SOUTH VIEW S.V.	44	5,881	343	92			31.9	4.9	7.1	-3.8	-0.6	-0.6
POPLAR BAY S.V.	43	15,472	664	165			13.0	0.6	0.7	0.5	0.1	1.6
SUNSET BEACH S.V.	38	7,925	450	102			15.9	0.9	1.1	0.7	-5.3	-8.7
ROCHON SANDS S.V.	32	5,199	260	145			5.4	0.5	0.5	0.0	-4.1	5.6
SUMM.VILL. (GROUP 1) AVG.	**108**	**10,812**	**600**	**186**			**14.7**	**2.8**	**3.1**	**0.6**	**2.4**	**2.8**
SUMMER VILLAGE AVG.	**71**	**10,614**	**565**	**144**			**15.9**	**2.4**	**2.6**	**0.5**	**1.5**	**2.9**

TABLE I: BASES FOR COMPARISON

Municipality	Basic Comparisons: Population 1988	Basic Comparisons: Residential Equalized Assess./D.U. ($)	Basic Comparisons: Total Property Tax/D.U. ($)	Household Characteristics: Number of Dwellings (D.U.)	Household Characteristics: Population Per Dwelling (P.P.D.U.)	Household Characteristics: Median Household Income ($)	Equalized Assessment Mix: S.F.P.F. Eq. Assess. as a % of Total Eq. Assess. 1983	1986	1988	Equalized Assessment Growth: Eq. Assess. % Rate of Change Past 5 Yr. (1983-88)	Past 2 Yr. (1986-88)	Past 1 Yr. (1987-88)
CRYSTAL SPRINGS S.V.	32	13,443	620	150			12.3	1.3	1.3	-1.9	1.2	1.3
MEWATHA BEACH S.V.	28	7,750	367	170			13.3	1.2	1.5	-0.1	0.2	9.5
GHOST LAKE S.V.	28	5,455	247	102			9.1	1.4	1.7	-7.5	-0.9	4.8
LAKEVIEW S.V.	27	6,082	314	38			24.5	2.5	3.0	-3.1	4.1	7.7
WHISPERING HILLS S.V	26	10,607	531	90			52.1	1.2	1.3	1.5	-1.1	0.6
SILVER BEACH S.V.	25	21,505	938	94			9.5	0.5	0.5	0.4	4.6	4.1
WEST BAPTISTE S.V.	22	8,243	549	85			12.7	1.0	1.1	6.7	0.0	-4.6
WAIPAROUS S.V.	16	7,737	432	63				1.7	4.0		-21.9	1.8
WHITE GULL S.V.	15	5,672	402	87			19.2	1.0	1.4	3.5	-5.2	2.6
HORSESHOE BAY S. V.	13	7,808	385	82				5.7	7.2		8.8	4.3
SUNDANCE BEACH S.V.	11	10,052	546	116			16.7	0.9	1.0	-0.5	1.9	3.2
NAKAMUN PARK S.V.	10	6,475	367	115			20.3	3.0	3.3	-0.9	0.9	2.2
BETULA BEACH S.V.	10	9,965	528	31			37.3	2.2	1.2	2.8	5.3	5.8
LARKSPUR S. V.	9	8,527	422	56				8.6	1.0		-0.9	5.8
CASTLE ISLAND S.V.	7	17,309	753	19			0.9	0.7	0.8	-0.7	-3.1	-11.1
KAPASIWIN S.V.	4	11,618	563	40			6.4	1.3	1.2	0.7	4.5	5.8
ITASKA BEACH S.V.	4	11,132	655	86			17.1	0.9	1.0	-0.7	-0.2	1.4
ARGENTIA BEACH S.V.	3	18,433	985	103			1.3	1.0	1.0	1.6	5.0	5.6
POINT ALISON S.V.	2	11,041	355	33			13.4	0.7	0.7	1.6	4.7	6.5
WHITE SANDS S.V.	2	7,682	323	117			38.8	1.1	1.6	3.4	-0.3	1.2
SUMM.VILL. (GROUP 2) AVG.	**15**	**10,327**	**514**	**84**			**17.9**	**1.9**	**1.8**	**0.4**	**0.4**	**2.9**
SUMMER VILLAGE AVG.	**71**	**10,614**	**565**	**144**			**15.9**	**2.4**	**2.6**	**0.5**	**1.5**	**2.9**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE I: BASES FOR COMPARISON

Municipality	Basic Comparisons			Household Characteristics			Equalized Assessment Mix			Equalized Assessment Growth		
							S.F.P.F. Eq. Assess. as a % of Total Eq. Assess.			Eq. Assess. % Rate of Change		
	Population 1988	Residential Equalized Assess./D.U. ($)	Total Property Tax/D.U. ($)	Number of Dwellings (D.U.)	Population Per Dwelling (P.P.D.U.)	Median Household Income ($)	1983	1986	1988	Past 5 Yr. (1983-88)	Past 2 Yr. (1986-88)	Past 1 Yr. (1987-88)
COUNTIES												
CTY.NO. 8 FORTY MILE	3,335	31,808	2,819	870	3.83	19,545	32.6	31.4	38.5	0.2	0.9	-1.8
CTY.NO. 21 TWO HILLS	3,086	21,731	1,676	1,004	3.07		36.5	35.2	40.5	-0.1	-0.5	-2.8
CTY.NO. 5 WARNER	3,579	31,787	2,434	836	4.28	18,760	18.9	21.2	24.2	1.9	-2.6	-5.4
CTY.NO. 30 LAMONT	4,287	16,166	1,372	1,493	2.87	18,903	31.6	31.6	36.9	0.3	0.4	-2.0
CTY.NO. 2 VULCAN	3,656	34,003	2,869	1,084	3.37	19,821	28.4	26.1	30.5	2.0	-2.0	-3.2
CTY.NO. 29 FLAGSTAFF	4,406	28,433	2,203	1,294	3.40		48.6	44.2	49.5	4.6	0.1	-1.0
CTY.NO. 18 PAINTEARTH	2,439	20,037	1,214	726	3.36		84.6	84.0	85.4	-1.1	0.5	-1.3
CTY.NO. 27 MINBURN	3,894	24,585	1,805	1,200	3.25	14,762	42.4	35.3	39.3	3.9	-1.4	-1.1
CTY.NO. 13 SMOKY LAKE	2,789	18,688	1,192	896	3.11	8,058	41.4	40.6	46.8	7.6	2.7	-0.3
CTY.NO. 7 THORHILD	3,094	13,333	1,124	1,064	2.91	14,591	40.6	36.8	38.5	0.2	-1.9	-2.1
CTY.NO. 22 CAMROSE	7,475	17,974	1,572	2,371	3.15	19,142	34.6	31.5	36.3	-0.1	-0.2	-2.0
CTY.NO. 9 BEAVER	5,400	19,443	1,887	1,670	3.23	17,045	39.4	35.0	39.0	-1.1	-0.8	-1.6
CTY.NO. 16 WHEATLAND	5,407	28,318	1,619	1,549	3.49	21,417	69.6	64.0	66.1	0.2	0.0	0.2
CTY.NO. 3 PONOKA	7,739	12,754	924	2,348	3.30	8,218	49.7	43.0	48.8	1.7	5.7	4.1
CTY.NO. 24 VERMILION	8,112	17,879	1,378	2,457	3.30	20,200	38.7	43.5	47.2	3.7	0.4	-2.6
CTY.NO. 6 STETTLER	5,179	18,582	1,592	1,613	3.21	17,731	51.6	47.9	52.4	0.2	0.4	-0.2
CTY.NO. 4 NEWELL	6,143	13,534	914	1,750	3.51		76.7	77.3	79.9	2.4	3.1	3.0
CTY.NO. 17 MOUNTAIN VIEW	8,886	16,693	1,179	2,997	2.96	19,424	65.7	59.7	63.2	2.2	1.4	1.9
CTY.NO. 12 ATHABASCA	5,979	9,522	1,116	1,941	3.08	15,520	48.4	40.7	43.5	-2.6	-1.8	-3.7
CTY.NO. 11 BARRHEAD	5,728	12,148	1,110	1,739	3.29	18,204	29.1	24.4	26.1	-0.1	-0.8	-0.5
CTY.NO. 26 LETHBRIDGE	8,266	17,864	1,336	2,297	3.60	21,015	38.1	35.4	41.8	3.1	1.8	1.0
CTY.NO. 19 ST. PAUL	6,595	13,296	976	1,979	3.33	13,191	37.7	33.1	42.5	4.7	8.4	5.5
CTY.NO. 25 LEDUC	12,555	12,630	1,067	4,198	2.99	20,479	70.6	65.6	64.6	-3.2	-4.1	-7.9
CTY.NO. 14 LACOMBE	8,911	14,575	716	2,798	3.18	14,928	66.2	75.3	79.6	10.5	6.0	9.8
CTY.NO. 28 LAC STE. ANNE	7,765	11,960	995	2,561	3.03	15,610	51.5	32.3	34.6	-0.2	1.9	1.2
CTY.NO. 10 WETASKIWIN	9,521	13,920	880	3,149	3.02	17,100	56.7	48.8	52.2	1.6	3.0	2.3
CTY.NO. 1 GRANDE PRAIRIE	12,042	11,993	820	3,647	3.30	20,973	56.0	55.2	62.1	1.6	8.6	10.7
CTY.NO. 23 RED DEER	13,911	17,281	1,053	4,447	3.13	26,736	45.2	41.7	44.6	2.8	5.3	9.1
CTY.NO. 31 PARKLAND	21,397	14,374	1,029	7,496	2.85	23,709	70.5	71.4	66.8	-2.8	-8.9	-17.8
CTY.NO. 20 STRATHCONA	49,802	17,292	1,411	14,688	3.39	32,165	55.0	61.3	58.7	4.1	2.8	6.1
ALL COUNTY AVG.	**8,379**	**18,420**	**1,409**	**2,605**	**3.22**	**18,356**	**48.6**	**45.8**	**49.3**	**1.6**	**0.9**	**(0.1)**

TABLE I: BASES FOR COMPARISON

Municipality	Basic Comparisons			Household Characteristics			Equalized Assessment Mix			Equalized Assessment Growth		
	Population 1988	Residential Equalized Assess./D.U. ($)	Total Property Tax/D.U. ($)	Number of Dwellings (D.U.)	Population Per Dwelling (P.P.D.U.)	Median Household Income ($)	S.F.P.F. Eq. Assess. as a % of Total Eq. Assess.			Eq. Assess. % Rate of Change		
							1983	1986	1988	Past 5 Yr. (1983-88)	Past 2 Yr. (1986-88)	Past 1 Yr. (1987-88)
MUNICIPAL DISTRICTS												
MD.NO. 34 ACADIA	618	36,236	2,409	160	3.86	19,113	21.5	17.7	18.9	-2.8	-4.4	-6.9
MD.NO. 6 CARDSTON	4,419	20,806	1,592	968	4.57	15,267	28.3	26.3	27.2	-1.7	-2.4	-4.1
MD.NO. 130 SMOKY RIVER	2,853	14,672	1,553	812	3.51	15,850	20.8	22.5	25.9	0.2	-2.5	-6.3
MD.NO. 47 STARLAND	2,120	33,063	2,768	622	3.41	16,316	35.1	36.0	46.0	4.5	3.6	2.5
MD.NO. 133 SPIRIT RIVER	848	14,677	1,131	277	3.06		26.1	34.9	48.2	5.5	6.9	6.3
MD.NO. 52 PROVOST	2,725	20,891	1,592	834	3.27	18,235	58.3	60.8	66.6	2.1	4.5	2.0
MD.NO. 14 TABER	5,284	21,796	1,189	1,492	3.54	19,135	49.5	42.0	49.5	6.5	2.2	-0.4
MD.NO. 26 WILLOW CREEK	4,733	20,680	1,721	1,319	3.59		22.6	19.7	25.3	-1.2	-0.8	-3.7
MD.NO. 48 KNEEHILL	4,996	23,970	2,270	1,512	3.30	16,597	51.7	46.0	51.0	0.9	0.1	-1.2
MD.NO. 1 CYPRESS	4,795	39,926	838	1,567	3.06	24,704		65.6	71.1		4.2	1.7
MD.NO. 136 FAIRVIEW	1,903	16,609	1,545	587	3.24	17,714	47.1	39.7	42.3	-3.1	-1.1	-1.9
MD.NO. 135 PEACE	1,527	14,085	1,041	466	3.28	16,782	57.4	56.8	59.9	2.5	1.9	1.9
MD.NO. 61 WAINWRIGHT	3,937	25,285	1,271	1,121	3.51	32,476	49.8	63.8	61.8	4.4	22.9	38.3
MD.NO. 92 WESTLOCK	6,992	12,817	977	2,256	3.10	16,951	31.3	23.5	29.1	0.3	1.5	-2.9
MD.NO. 9 PINCHER CREEK	3,093	19,765	1,319	932	3.32	2,331	70.6	62.4	65.6	-2.1	4.5	9.7
MD.NO. 31 FOOTHILLS	9,398	26,348	1,702	3,098	3.03	27,398	38.1	34.6	38.5	-0.6	7.3	12.0
MD.NO. 99 CLEARWATER	9,848	7,780	309	3,152	3.12	16,813		86.1	86.5		7.1	5.4
MD.NO. 90 STURGEON	14,019	19,702	1,024	4,122	3.40	29,250	54.5	52.2	56.3	2.7	2.3	5.9
MD.NO. 44 ROCKY VIEW	17,484	31,154	1,503	5,386	3.25	28,834	39.0	45.4	43.8	-0.3	1.2	1.6
MD.NO. 87 BONNYVILLE	10,384	20,774	530	2,873	3.61	35,425	15.7	20.1	23.7	3.8	9.4	11.0
ALL M.D. AVG.	**5,599**	**22,052**	**1,414**	**1,678**	**3.34**	**20,511**	**39.8**	**42.8**	**46.9**	**1.2**	**3.4**	**3.5**

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TABLE I: BASES FOR COMPARISON

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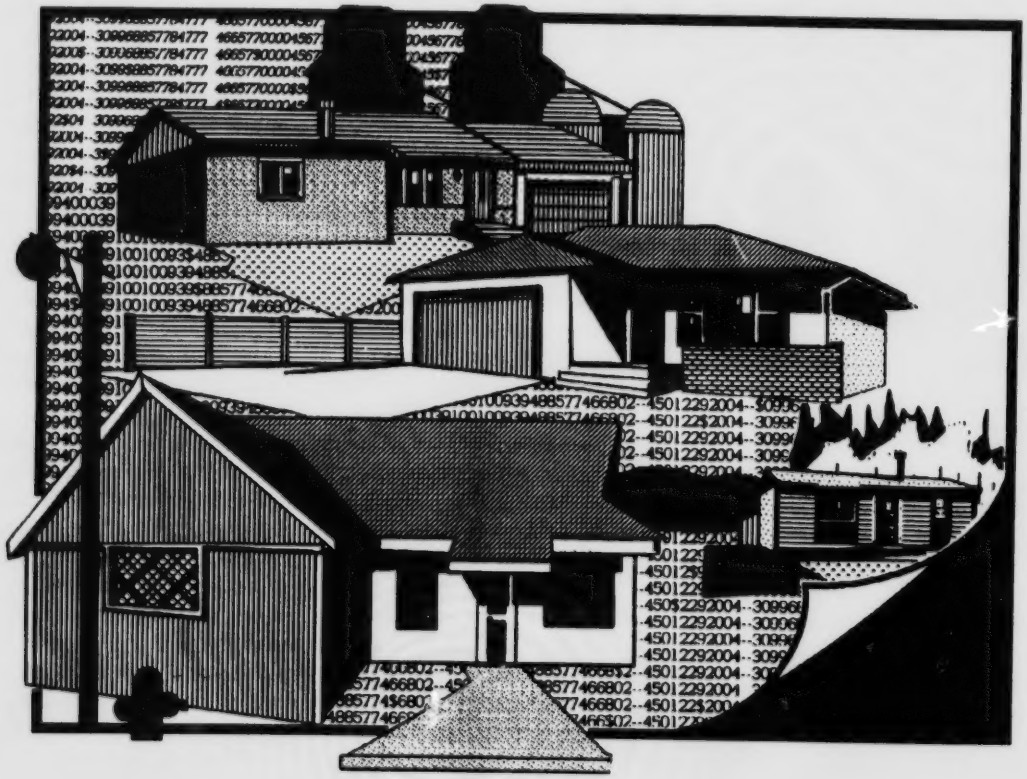
	Population 1988	Residential Equalized Assess./D.U. ($)	Total Property Tax/D.U. ($)	Number of Dwellings (D.U.)	Population Per Dwelling (P.P.D.U.)	Median Household Income ($)	S.F.P.F. Eq. Assess. as a % of Total Eq. Assess. 1983	1986	1988	Eq. Assess. % Rate of Change Past 5 Yr. (1983-88)	Past 2 Yr. (1986-88)	Past 1 Yr. (1987-88)
IMPROVEMENT DISTRICTS												
I.D. NO. 20	2,922	9,773	584	935	3.13	15,200	53.0	53.4	67.6	7.3	14.3	6.7
I.D. NO. 19	1,620	16,914	975	515	3.15	16,627	41.7	45.1	51.0	1.6	0.0	-2.2
I.D. NO. 21	2,992	10,162	702	887	3.37	15,850	58.2	62.0	67.6	4.4	5.8	7.0
I.D. NO. 22	4,451	9,378	519	1,362	3.27	13,258	63.5	59.4	70.2	3.2	7.3	11.6
I.D. NO. 16	5,332	8,289	411	1,568	3.40		92.1	90.8	91.4	0.4	4.4	3.5
I.D. NO. 23	6,942	7,617	545	1,644	4.22	13,643	87.5	79.4	81.2	4.0	7.5	5.6
I.D. NO. 15	2,854	8,438	513	906	3.15	21,910	92.8	90.8	90.5	-2.3	4.0	7.2
I.D. NO. 14	8,215	8,646	424	2,678	3.07	25,086	82.9	88.9	88.6	4.3	-0.9	-4.9
I.D. NO. 17	12,534	8,074	1,099	3,579	3.50	1,756	87.6	84.1	86.5	3.4	9.3	9.8
I.D. NO. 18	10,498	8,806	373	2,973	3.53	13,028	96.9	93.5	93.8	-1.3	5.3	5.9
I.D. NO. 8												
I.D. NO. 5	282	16,271	323	74	3.81	24,707	92.1	88.1	90.2	5.1	45.0	89.3
I.D. NO. 7	1,147	9,054	731	452	2.54		38.1	32.2	31.2	-1.3	5.4	6.6
I.D. NO. 6	128	31,335	1,842	48	2.67		89.8	84.9	92.0	0.4	15.7	23.6
ALL I.D. AVG.	**4,609**	**11,750**	**696**	**1,355**	**3.40**	**16,106**	**75.1**	**73.3**	**77.1**	**2.2**	**9.5**	**13.1**
SPECIAL AREAS												
SPECIAL AREAS 2,3,4	6,010	35,476	1,441	1,782		22,283	58.3	62.5	74.2	8.1	16.0	26.9



PART II:
TOTAL TAXATION

PART II: TOTAL TAXATION

Introduction

Featured in Part II are the Total Property Taxes per Dwelling. **Total Property Taxes per Dwelling (T.P.T./D.U.)** includes general municipal taxes, all school requisition taxation, special property-assessment-based municipal levies or charges, and the taxes necessary to cover other requisitions such as those for planning, hospitals and nursing homes divided by the total number of dwellings in the municipality. For rural municipalities, this measure includes revenues from farm taxation. This is because the available information does not differentiate between farm and non-farm dwellings. Accordingly, no comparison should be made between a rural and urban municipality using Total Property Taxes. It should also be noted that the rural municipalities have been arrayed in order of the percentage of total dwellings which are farms. Thus, comparable rural municipalities should have a similar mix of farms and non farms.

The **TPT Index** indicates the level of taxation for each municipality relative to the group average. In addition, the index relates to information for an "average" dwelling unit. This may not necessarily apply to all properties in aggregate — either within the broad residential category or among all land use categories (e.g.industrial, commercial).

The **Total Equalized Mill Rate (T.E.M.R.)** expresses the grand total of property taxes and grants-in-lieu received by a municipality divided by the total equalized assessment. This measure is a generalized total or aggregate rate, lumping together all types of property. The statistics presented employ 1987 financial statement data derived from the Alberta Municipal Financial Information System (AMFIS) and 1988 equalized assessments (prepared annually by the Assessment Equalization Board). Because of the complexities of the equalization process, equalized assessments for a given year reflect the actual assessment situation prevailing about two years previous.

The **Residential Equalized Mill Rate (R.E.M.R.)** is a more specialized equalized mill rate. It deals only with the residential and farmland properties in aggregate. Such property is often favoured by lower rates. Businesses may be subjected to higher rates under a split mill rate situation, as well as having to pay the School Foundation Program Fund Levy. The equalized residential plus farmland mill rate are computed by isolating all taxes raised from residential and farm properties including mobile home licence fee revenue, and special property-assessment-based revenues. These taxes are expressed as an equalized mill rate by reference to that part of total equalized assessment which is not subject to the School Foundation Program Fund Levy.

Fiscal Capacity statistics furnish the best readily available indicators of the relative ability of any given municipality to provide a standard "basket" of municipal goods and services, for any given standard level of taxation. Table II provides two measures of property assessment-based fiscal capacity.

Equalized Assessment Per Dwelling Unit (E.A.P.D.U.) relates the amount of assessment to the number of dwelling units — the major source of demand for services in virtually all municipal settings. The net costs involved ultimately require taxation which has to be raised from the available assessment base. This base may consist of varying proportions of commercial, industrial and institutional property as well as the predominant residential (and farmland) property. The larger the assessment base overall, and the greater the non-residential portion, the more likely it is the resident will pay average or below average taxes. This could be in terms of the prospects for comparatively low levels of taxation, or better service levels. The **E.A.P.D.U. Index** values show at a glance how each municipality is positioned in terms of property-based fiscal capacity. The **Assessment Mix** aspects were detailed in Part I.

The **Residential Equalized Assessment Per Dwelling (REAPDU)** is another specialized measure discussed in Part I. As noted previously, this measure can serve as a comparative indicator of the relative quality of the housing stock between municipalities.

Another perspective on a municipality's fiscal capacity can be obtained by reference to personal income levels. These have a bearing on taxation capacity as well as indicating what may be driving a particular stance on service levels.

Table II includes the derived estimate of income per dwelling

unit (**Household Median Income**) and the related **Index**. The Household Median Income refers to the median income of all tax filers reporting income in each urban municipality multiplied by 1.55 tax filers per dwelling unit. This measure has been indexed for each group and provides a quick measure of "ability to pay" among municipalities.

For the rurals, no municipality-wide median income was reported. However, a weighted average has been computed based on the published data for small areas within each rural municipality. As a result, these income based measures should be used with some caution.

A question always of concern to councils and administrations is the "ability of the residents" to pay for existing or proposed services. The final measures on this table provide some tentative insights into these questions.

The Total Property Tax Per Dwelling Unit (T.P.T./D.U.) has been expressed **as a percentage of the Household Median Income**. Relatively high or low percentages may provide an answer to the degree of flexibility that the Council may wish to exercise in taxing. The **Index** of this measure indicates how far each municipality diverges from the average for its group and class of municipality. The user is cautioned in using these measures to consider carefully the comparability of the municipalities under consideration. Also, these income measures are less reliable for the smaller urban municipalities because of the influence by rural tax filers.

PART II: TOTAL TAXATION
USER'S AND TECHNICAL NOTES

- Compare Total Property Tax per Dwelling Unit using the $ amounts or the index relative to the group averages at the bottom of the page.
- These mill rates are for the entire municipality.
- The R.E.M.R. Index should be generally similar to the T.P.T. Index.
- These property tax-base indicators show the relative ability of a municipality to provide a standard "basket" of goods/services for a standard level of taxes.
- The higher the E.A.P.D.U., the better off the average residential taxpayer.
- Compare Actual as well as Index figures with the averages.
- R.E.A.P.D.U. roughly indicates the average quality of residential development.
- Use Household Median Income as a measure of taxpayer wealth and ability to pay for services.
- Use Total Property Tax as a percentage of Household Median Income as an indication of the burden of taxation on the local taxpayer.

Municipality	Average Taxes/Dwelling		Comparative (Equalized) Mill Rates				Fiscal Capacities: Property-based				Household Income		Burden of Taxation	
	Total Property Tax/D.U. ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Eq. Assess. per Dwell. 1987 ($/D.U.)	E.A.P.D.U. Index (Avg.=100)	Res. Eq. Assess. per Dwell. ($/D.U.)	R.E.A.P.D.U. Index (Avg.=100)	Household Median Income ($)	H.M.I. Index (Avg.=100)	T.P.T. as % of H.M.I.	T.P.T. as % of H.M.I. Index (Avg.=100)
SUMMARY OF AVERAGES														
CITIES	1,074		96.9		86.8		20,782		12,356		27,359		3.9	
TOWNS	961		96.0		93.8		15,849		10,360		22,750		4.3	
VILLAGES	708		97.1		94.1		13,078		7,633		18,557		3.9	
SUMMER VILLAGES	565		55.3		55.2		10,861		10,614		n/a		n/a	
COUNTIES	1,409		79.3		76.9		41,333		18,420		18,356		8.0	
MUNICIPAL DISTRICTS	1,414		70.8		66.5		46,848		22,052		20,511		10.1	
IMPROVEMENT DISTRICTS	696		64.1		62.4		92,526		11,750		16,106		9.3	
SPECIAL AREAS	1,441	*****	42.1	*****	40.6	*****	137,642	*****	35,476	*****	22,283	*****	6.5	*****

- Use the municipality's population to locate it in Parts I to IV. Urban municipalities are listed by decreasing population. Rurals are listed by the proportion of farms to the total dwellings.
- The User's Guide has an alphabetical list of municipalities.

- Total property tax includes taxes from requisitions, special assessment levies, and general municipal purposes divided by the number of dwellings. Farmland taxes are included for rural municipalities. For Summer Villages, the number of parcels with residences was used instead of dwellings.

- Total property taxes and grants-in-lieu of a municipality divided by its total equalized assessment.

- Special mill rate for all taxes from residential (and farmland) properties (incl. mobile home license fees and special assessment revenues) divided by the total residential (non-SFPF) equalized assessment.

- Total equalized assessment of a municipality divided by the total dwellings. For Summer Villages, the number of parcels with residences was used instead of dwellings.

- Residential (non-SFPF) equalized assessment divided by the dwellings in a municipality.

- Calculated from 1986 median taxable income data by postal zone compiled by Statistics Canada, multiplied by 1.55 tax filers per dwelling provincial average for Alberta.

- Total property tax per dwelling as a percentage of household median income.

***** Indicates the situation for a municipality relative to the average shown at the bottom of the page of each table.

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE II: TOTAL TAXATION

Municipality	Average Taxes/Dwelling		Comparative (Equalized) Mill Rates				Fiscal Capacities: Property-based				Household Income		Burden of Taxation	
	Total Property Tax/D.U. ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Eq. Assess. per D.U. 1987 ($/D.U.)	E.A.P.D.U. Index (Avg.=100)	Res. Eq. Assess. per D.U. ($/D.U.)	R.E.A.P.D.U. Index (Avg.=100)	Household Median Income ($)	H.M.I. Index (Avg.=100)	T.P.T. as % of H.M.I.	T.P.T. as % of H.M.I. Index (Avg.=100)
CITIES														
CALGARY	919	85.6	98.5	101.6	69.2	79.8	21,849	105.1	13,276	107.4	28,591	104.5	3.2	82.4
EDMONTON	944	87.9	105.3	108.6	85.5	98.5	19,021	91.5	11,044	89.4	26,416	96.6	3.6	91.6
LETHBRIDGE	790	73.5	81.1	83.7	67.3	77.6	18,126	87.2	11,732	95.0	24,085	88.0	3.3	84.1
RED DEER	810	75.4	78.7	81.3	69.0	79.5	18,318	88.1	11,736	95.0	24,707	90.3	3.3	84.0
MEDICINE HAT	717	66.8	70.0	72.2	58.9	67.9	19,831	95.4	12,166	98.5	24,396	89.2	2.9	75.4
ST. ALBERT	1,649	153.5	104.9	108.3	100.6	115.9	20,387	98.1	16,388	132.6	32,632	119.3	5.1	129.6
FORT McMURRAY	1,561	145.4	132.9	137.1	112.6	129.7	18,536	89.2	13,871	112.3	39,002	142.6	4.0	102.6
GRANDE PRAIRIE	1,092	101.7	117.9	121.7	100.8	116.1	18,426	88.7	10,837	87.7	27,193	99.4	4.0	103.0
LEDUC	1,373	127.8	107.9	111.4	105.7	121.8	18,398	88.5	12,984	105.1	26,727	97.7	5.1	131.7
CAMROSE	1,076	100.2	105.2	108.6	102.9	118.6	16,614	79.9	10,451	84.6	23,153	84.6	4.6	119.1
FORT SASKATCHEWAN	961	89.5	84.5	87.2	79.3	91.4	47,633	229.2	12,118	98.1	30,767	112.5	3.1	80.1
SPRUCE GROVE	1,231	114.6	89.2	92.1	86.9	100.1	19,007	91.5	14,167	114.7	28,747	105.1	4.3	109.8
AIRDRIE	978	91.1	82.4	85.0	72.5	83.5	20,339	97.9	13,494	109.2	28,747	105.1	3.4	87.2
WETASKIWIN	941	87.6	90.1	93.0	87.6	100.9	16,969	81.7	10,750	87.0	21,599	78.9	4.4	111.7
DRUMHELLER	1,067	99.3	104.8	108.2	103.3	119.0	18,279	88.0	10,329	83.6	23,619	86.3	4.5	115.8
ALL CITIES AVERAGE	**1,074**	**100.0**	**96.9**	**100.0**	**86.8**	**100.0**	**20,782**	**100.0**	**12,356**	**100.0**	**27,359**	**100.0**	**3.9**	**100.5**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE II: TOTAL TAXATION

Municipality	Average Taxes/Dwelling		Comparative (Equalized) Mill Rates				Fiscal Capacities: Property-based				Household Income		Burden of Taxation	
	Total Property Tax/D.U. ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Eq. Assess. per D.U. 1987 ($/D.U.)	E.A.P.D.U. Index (Avg.=100)	Res. Eq. Assess. per D.U. ($/D.U.)	R.E.A.P.D.U. Index (Avg.=100)	Household Median Income ($)	H.M.I. Index (Avg.=100)	T.P.T. as % of H.M.I.	T.P.T. as % of H.M.I. Index (Avg.=100)
TOWNS														
BROOKS	891	92.7	83.0	86.5	79.2	84.4	17,157	108.3	11,253	108.6	24,862	109.3	3.6	83.4
HINTON	1,119	116.5	81.1	84.5	82.6	88.1	25,721	162.3	13,546	130.7	30,456	133.9	3.7	85.5
EDSON	1,145	119.1	95.8	99.8	104.5	111.4	19,940	125.8	10,956	105.8	24,085	105.9	4.8	110.6
CROWSNEST PASS	898	93.5	107.1	111.6	109.2	116.4	14,149	89.3	8,226	79.4	23,930	105.2	3.8	87.3
TABER	797	83.0	73.0	76.1	68.0	72.5	19,161	120.9	11,727	113.2	22,376	98.4	3.6	82.9
PEACE RIVER	986	102.6	101.7	105.9	102.8	109.6	17,914	113.0	9,592	92.6	26,261	115.4	3.8	87.3
WHITECOURT	852	88.7	78.6	81.8	77.5	82.6	19,425	122.6	11,000	106.2	25,794	113.4	3.3	76.8
LACOMBE	776	80.7	70.1	73.0	66.1	70.5	16,336	103.1	11,730	113.2	23,619	103.8	3.3	76.4
STONY PLAIN	1,209	125.8	115.2	120.0	105.9	112.9	15,067	95.1	11,418	110.2	26,105	114.7	4.6	107.7
OKOTOKS	1,263	131.4	87.1	90.8	84.3	89.8	19,067	120.3	14,983	144.6	26,882	118.2	4.7	109.2
SLAVE LAKE	790	82.2	89.5	93.3	85.2	90.9	16,134	101.8	9,267	89.5	25,173	110.7	3.1	73.0
BONNYVILLE	1,028	107.0	95.9	99.9	86.8	92.5	18,672	117.8	11,854	114.4	22,065	97.0	4.7	108.4
INNISFAIL	766	79.7	72.5	75.5	69.7	74.3	18,758	118.4	10,984	106.0	21,599	94.9	3.5	82.5
PONOKA	759	79.0	75.5	78.7	71.5	76.2	15,271	96.4	10,616	102.5	23,308	102.5	3.3	75.7
MORINVILLE	1,438	149.6	125.4	130.6	125.1	133.4	15,427	97.3	11,488	110.9	24,551	107.9	5.9	136.2
DRAYTON VALLEY	1,070	111.4	96.7	100.7	87.6	93.4	19,710	124.4	12,222	118.0	27,348	120.2	3.9	91.0
VEGREVILLE	1,108	115.3	107.4	111.9	104.0	110.9	20,458	129.1	10,650	102.8	21,133	92.9	5.2	121.9
ROCKY MOUNTAIN HOUSE	723	75.2	75.5	78.6	75.7	80.7	16,318	103.0	9,549	92.2	20,822	91.5	3.5	80.7
STETTLER	1,124	117.0	101.0	105.2	95.8	102.1	18,389	116.0	11,740	113.3	23,464	103.1	4.8	111.4
ST. PAUL	1,115	116.1	100.0	104.1	108.2	115.4	17,859	112.7	10,304	99.5	20,822	91.5	5.4	124.6
HIGH RIVER	1,027	106.9	83.2	86.7	77.6	82.8	18,866	119.0	13,228	127.7	23,774	104.5	4.3	100.5
OLDS	871	90.6	91.3	95.1	85.4	91.0	15,504	97.8	10,196	98.4	21,599	94.9	4.0	93.7
COALDALE	881	91.7	65.1	67.8	62.1	66.2	16,942	106.9	14,189	137.0	21,910	96.3	4.0	93.5
WAINWRIGHT	752	78.3	78.2	81.5	71.5	76.2	16,705	105.4	10,515	101.5	24,862	109.3	3.0	70.3
WESTLOCK	814	84.7	86.9	90.5	84.8	90.5	15,569	98.2	9,595	92.6	19,890	87.4	4.1	95.2
CANMORE	944	98.3	76.5	79.7	72.8	77.6	17,956	113.3	12,970	125.2	24,862	109.3	3.8	88.3
COCHRANE	807	84.0	69.3	72.2	62.4	66.5	18,991	119.8	12,939	124.9	27,970	122.9	2.9	67.1
VERMILION	833	86.7	101.3	105.5	105.2	112.1	13,805	87.1	7,920	76.4	21,599	94.9	3.9	89.7
BEAUMONT	1,327	138.1	85.8	89.4	84.6	90.2	17,065	107.7	15,689	151.4	34,030	149.6	3.9	90.7
BARRHEAD	941	97.9	98.6	102.7	90.7	96.7	16,907	106.7	10,374	100.1	20,200	88.8	4.7	108.4
TOWNS (GROUP 1) AVG.	**969**	**100.8**	**88.9**	**92.7**	**86.2**	**91.9**	**17,641**	**111.3**	**11,[illegible]**	**109.6**	**24,178**	**106.3**	**4.0**	**93.7**
ALL TOWNS AVERAGE	**961**	**100.0**	**96.0**	**100.0**	**93.8**	**100.0**	**15,849**	**100.0**	**10,350**	**100.0**	**22,750**	**100.0**	**4.3**	**100.3**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE II: TOTAL TAXATION

Municipality	Average Taxes/Dwelling		Comparative (Equalized) Mill Rates				Fiscal Capacities: Property-based				Household Income		Burden of Taxation	
	Total Property Tax/D.U. ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Eq. Assess. per D.U. 1987 ($/D.U.)	E.A.P.D.U. Index (Avg.=100)	Res. Eq. Assess. per D.U. ($/D.U.)	R.E.A.P.D.U Index (Avg.=100)	Household Median Income ($)	H.M.I. Index (Avg.=100)	T.P.T. as % of H.M.I.	T.P.T. as % of H.M.I. Index (Avg.=100)
SYLVAN LAKE	1,004	104.4	84.2	87.8	81.2	86.5	16,402	103.5	12,363	119.3	23,464	103.1	4.3	99.5
REDCLIFF	968	100.7	95.9	99.9	95.1	101.4	17,404	109.8	10,179	98.3	25,950	114.1	3.7	86.7
PINCHER CREEK	920	95.7	88.1	91.8	82.2	87.7	16,087	101.5	11,190	108.0	21,754	95.6	4.2	98.3
DEVON	1,219	126.8	93.8	97.8	90.6	96.6	21,599	136.3	13,452	129.8	28,281	124.3	4.3	100.2
GRAND CENTRE	886	92.2	85.7	89.3	83.7	89.2	18,443	116.4	10,596	102.3	23,619	103.8	3.8	87.3
GRANDE CACHE	1,035	107.8	94.5	98.4	89.6	95.5	19,773	124.8	11,560	111.6	32,787	144.1	3.2	73.4
STRATHMORE	1,351	140.6	107.8	112.3	102.5	109.3	18,892	119.2	13,173	127.2	24,707	108.6	5.5	127.1
CARDSTON	769	80.0	79.9	83.2	74.1	79.0	14,728	92.9	10,379	100.2	18,647	82.0	4.1	95.9
COLD LAKE	1,112	115.7	77.2	80.4	74.1	79.0	16,987	107.2	15,010	144.9	29,058	127.7	3.8	89.0
CLARESHOLM	881	91.7	87.4	91.0	81.5	86.9	15,618	98.5	10,807	104.3	21,754	95.6	4.1	94.2
THREE HILLS	731	76.1	78.2	81.5	75.1	80.1	14,266	90.0	9,732	93.9	18,647	82.0	3.9	91.2
FAIRVIEW	1,062	110.5	102.0	106.2	104.4	111.3	16,897	106.6	10,172	98.2	20,977	92.2	5.1	117.7
DIDSBURY	873	90.8	82.9	86.4	78.4	83.6	14,469	91.3	11,133	107.5	19,734	86.7	4.4	102.9
FORT MACLEOD	838	87.2	100.8	105.0	95.2	101.5	14,822	93.5	8,804	85.0	19,579	86.1	4.3	99.5
HANNA	998	103.8	96.1	100.1	90.8	96.8	17,227	108.7	10,985	106.0	23,464	103.1	4.3	98.9
HIGH LEVEL	963	100.2	106.8	111.2	98.1	104.6	21,462	135.4	9,821	94.8	27,659	121.6	3.5	81.0
RAYMOND	825	85.9	77.7	80.9	75.7	80.7	12,727	80.3	10,900	105.2	22,687	99.7	3.6	84.6
HIGH PRAIRIE	942	98.0	102.6	106.8	102.3	109.1	16,682	105.3	9,206	88.9	20,511	90.2	4.6	106.8
GRIMSHAW	1,177	122.5	108.8	113.4	108.7	115.9	15,618	98.5	10,833	104.6	23,153	101.8	5.1	118.2
LAC LA BICHE	1,432	149.0	123.4	128.6	138.1	147.2	19,565	123.4	10,373	100.1	20,511	90.2	7.0	162.4
GIBBONS	1,389	144.6	112.1	116.7	113.2	120.7	14,555	91.8	12,273	118.5	26,727	117.5	5.2	120.9
SWAN HILLS	1,058	110.1	122.4	127.5	113.9	121.4	12,793	80.7	9,286	89.6	38,226	168.0	2.8	64.3
VALLEYVIEW	933	97.1	109.4	113.9	105.1	112.0	15,707	99.1	8,883	85.7	19,579	86.1	4.8	110.9
FOX CREEK	856	89.1	81.5	84.9	78.5	83.7	15,490	97.7	10,902	105.2	35,739	157.1	2.4	55.7
REDWATER	940	97.8	99.3	103.4	97.3	103.7	17,348	109.5	9,668	93.3	25,173	110.7	3.7	86.9
ATHABASCA	1,029	107.1	109.2	113.8	102.2	109.0	18,967	119.7	10,064	97.1	21,754	95.6	4.7	110.0
BEAVERLODGE	927	96.5	102.4	106.7	103.4	110.3	13,447	84.8	8,967	86.5	21,444	94.3	4.3	100.6
RIMBEY	819	85.3	104.2	108.6	98.4	104.9	14,630	92.3	8,324	80.3	18,957	83.3	4.3	100.5
SUNDRE	768	79.9	80.7	84.1	82.1	87.5	14,165	89.4	9,349	90.2	18,802	82.6	4.1	95.0
PROVOST	1,296	134.8	113.3	118.0	111.1	118.5	19,801	124.9	11,659	112.5	23,774	104.5	5.5	126.7
TOWNS (GROUP 2) AVG.	**1,000**	**104.1**	**96.9**	**101.0**	**94.2**	**100.4**	**16,552**	**104.4**	**10,668**	**103.0**	**23,904**	**105.1**	**4.3**	**99.5**
ALL TOWNS AVERAGE	**961**	**100.0**	**96.0**	**100.0**	**93.8**	**100.0**	**15,849**	**100.0**	**10,360**	**100.0**	**22,750**	**100.0**	**4.3**	**100.3**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE II: TOTAL TAXATION

Municipality	Average Taxes/Dwelling		Comparative (Equalized) Mill Rates				Fiscal Capacities: Property-based				Household Income		Burden of Taxation	
	Total Property Tax/D.U. ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Eq. Assess. per D.U. 1987 ($/D.U.)	E.A.P.D.U. Index (Avg.=100)	Res. Eq. Assess. per D.U. ($/D.U.)	R.E.A.P.D.U. Index (Avg.=100)	Household Median Income ($)	H.M.I. Index (Avg.=100)	T.P.T. as % of H.M.I.	T.P.T. as % of H.M.I. Index (Avg.=100)
BLACKFALDS	746	77.6	75.5	78.7	71.4	76.1	14,252	89.9	10,449	100.9	23,464	103.1	3.2	73.9
MAGRATH	793	82.5	74.0	77.1	73.7	78.6	14,373	90.7	10,756	103.8	21,288	93.6	3.7	86.6
BOW ISLAND	819	85.2	87.1	90.8	82.1	87.6	16,583	104.6	9,965	96.2	21,133	92.9	3.9	90.1
NANTON	1,009	105.0	90.4	94.2	89.3	95.2	16,245	102.5	11,306	109.1	19,424	85.4	5.2	120.8
PICTURE BUTTE	888	92.4	89.7	93.5	84.9	90.5	14,051	88.7	10,464	101.0	20,511	90.2	4.3	100.7
MILLET	1,163	121.0	109.2	113.8	111.5	118.8	12,372	78.1	10,435	100.7	20,667	90.8	5.6	130.9
LAMONT	1,270	132.2	124.5	129.7	123.1	131.2	13,210	83.3	10,320	99.6	25,639	112.7	5.0	115.2
CARSTAIRS	1,045	108.7	96.3	100.3	92.6	98.7	14,805	93.4	11,286	108.9	21,910	96.3	4.8	110.9
PENHOLD	687	71.5	72.7	75.7	66.6	71.0	11,975	75.6	10,317	99.6	25,018	110.0	2.7	63.8
TOFIELD	1,045	108.7	95.6	99.5	92.5	98.6	15,969	100.8	11,298	109.1	22,221	97.7	4.7	109.4
CROSSFIELD	964	100.4	81.3	84.7	71.0	75.6	20,242	127.7	13,593	131.2	24,862	109.3	3.9	90.2
BLACK DIAMOND	869	90.4	108.3	112.8	101.3	108.0	10,073	63.6	8,582	82.8	20,977	92.2	4.1	96.4
VULCAN	1,124	116.9	106.4	110.9	103.1	109.9	19,471	122.9	10,898	105.2	21,599	94.9	5.2	121.0
MAYERTHORPE	852	88.7	104.2	108.5	99.4	105.9	12,659	79.9	8,575	82.8	19,424	85.4	4.4	102.0
ELK POINT	652	67.9	69.0	71.9	63.2	67.3	15,444	97.4	10,330	99.7	17,248	75.8	3.8	88.0
BON ACCORD	1,313	136.7	115.3	120.1	116.9	124.7	13,121	82.8	11,231	108.4	27,659	121.6	4.7	110.4
CORONATION	699	72.8	86.5	90.2	84.7	90.3	14,689	92.7	8,254	79.7	21,444	94.3	3.3	75.8
TURNER VALLEY	899	93.6	97.6	101.6	99.0	105.6	13,237	83.5	9,080	87.6	22,065	97.0	4.1	94.8
SEXSMITH	1,236	128.6	121.6	126.7	134.6	143.5	18,648	117.7	9,180	88.6	20,822	91.5	5.9	138.0
WEMBLEY	1,009	105.0	105.3	109.7	110.9	118.2	11,013	69.5	9,100	87.8	24,085	105.9	4.2	97.4
BASSANO	1,069	111.2	96.7	100.8	118.1	125.9	16,687	105.3	9,052	87.4	22,687	99.7	4.7	109.6
FALHER	1,161	120.8	122.9	128.0	131.5	140.2	17,152	108.2	8,828	85.2	19,890	87.4	5.8	135.7
BRUDERHEIM	1,618	168.4	142.7	148.6	144.6	154.1	13,270	83.7	11,195	108.1	25,328	111.3	6.4	148.6
VIKING	1,038	108.0	105.3	109.7	100.0	106.6	15,017	94.7	10,379	100.2	19,579	86.1	5.3	123.3
CALMAR	1,016	105.7	118.6	123.6	108.8	116.0	12,682	80.0	9,339	90.1	20,200	88.8	5.0	117.0
RAINBOW LAKE	1,137	118.3	111.1	115.7	105.3	112.3	15,380	97.0	10,799	104.2	38,381	168.7	3.0	68.9
MANNING	781	81.2	74.2	77.3	73.7	78.5	16,622	104.9	10,599	102.3	19,424	85.4	4.0	93.5
TWO HILLS	787	81.9	106.8	111.2	100.8	107.5	11,951	75.4	7,810	75.4	18,802	82.6	4.2	97.4
SPIRIT RIVER	914	95.1	104.6	108.9	113.4	120.8	13,664	86.2	8,067	77.9	18,647	82.0	4.9	114.0
SMOKY LAKE	740	77.0	70.0	72.9	66.9	71.3	18,034	113.8	11,062	106.8	18,802	82.6	3.9	91.5
TOWNS (GROUP 3) AVG.	**978**	**101.8**	**98.8**	**102.9**	**97.8**	**104.3**	**14,763**	**93.1**	**10,085**	**97.3**	**22,107**	**97.2**	**4.5**	**103.9**
ALL TOWNS AVERAGE	**961**	**100.0**	**96.0**	**100.0**	**93.8**	**100.0**	**15,849**	**100.0**	**10,360**	**100.0**	**22,750**	**100.0**	**4.3**	**100.3**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE II: TOTAL TAXATION

Municipality	Average Taxes/Dwelling		Comparative (Equalized) Mill Rates				Fiscal Capacities: Property-based				Household Income		Burden of Taxation	
	Total Property Tax/D.U. ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Eq. Assess. per D.U. 1987 ($/D.U.)	E.A.P.D.U. Index (Avg.=100)	Res. Eq. Assess. per D.U. ($/D.U.)	R.E.A.P.D.U. Index (Avg.=100)	Household Median Income ($)	H.M.I. Index (Avg.=100)	T.P.T. as % of H.M.I.	T.P.T. as % of H.M.I. Index (Avg.=100)
KILLAM	960	99.9	97.3	101.4	96.1	102.4	15,379	97.0	9,995	96.5	22,376	98.4	4.3	99.8
CASTOR	834	86.7	92.2	96.1	90.5	96.5	13,618	85.9	9,210	88.9	20,511	90.2	4.1	94.5
MCLENNAN	1,019	106.1	134.1	139.7	124.3	132.5	12,531	79.1	8,201	79.2	23,153	101.8	4.4	102.4
OYEN	935	97.3	97.4	101.5	94.1	100.3	16,241	102.5	9,933	95.9	20,822	91.5	4.5	104.4
VAUXHALL	1,231	128.1	113.1	117.8	124.3	132.5	16,844	106.3	9,900	95.6	20,822	91.5	5.9	137.5
BOWDEN	747	77.7	90.3	94.0	84.6	90.2	12,271	77.4	8,833	85.3	17,248	75.8	4.3	100.7
TROCHU	964	100.3	103.3	107.6	102.3	109.0	15,615	98.5	9,428	91.0	22,997	101.1	4.2	97.5
SEDGEWICK	756	78.7	84.9	88.5	81.3	86.7	13,321	84.1	9,303	89.8	24,241	106.6	3.1	72.5
ECKVILLE	734	76.3	91.7	95.6	88.2	94.0	12,236	77.2	8,321	80.3	19,268	84.7	3.8	88.6
MILK RIVER	868	90.3	82.3	85.7	85.4	91.1	16,128	101.8	10,159	98.1	20,822	91.5	4.2	97.0
BASHAW	694	72.2	111.9	116.6	84.9	90.5	15,974	100.8	8,175	78.9	18,957	83.3	3.7	85.1
DAYSLAND	831	86.4	95.5	99.4	89.0	94.9	12,945	81.7	9,330	90.1	18,957	83.3	4.4	101.9
HARDISTY	638	66.4	97.0	101.1	90.0	95.9	10,737	67.7	7,095	68.5	21,133	92.9	3.0	70.2
MUNDARE	1,195	124.3	135.3	140.9	156.7	167.1	11,128	70.2	7,621	73.6	17,714	77.9	6.7	156.8
STAVELY	818	85.1	93.9	97.8	89.0	94.9	12,994	82.0	9,188	88.7	17,714	77.9	4.6	107.4
GRANUM	636	66.2	100.9	105.1	94.7	100.9	11,701	73.8	6,718	64.8	19,424	85.4	3.3	76.1
GLEICHEN	800	83.2	113.4	118.1	114.8	122.4	12,537	79.1	6,966	67.2	8,080	35.5	9.9	230.2
IRVINE	681	70.9	95.8	99.8	95.5	101.8	10,778	68.0	7,135	68.9	17,093	75.1	4.0	92.7
TOWNS (GROUP 4) AVG.	**852**	**88.7**	**101.7**	**105.9**	**99.2**	**105.8**	**13,499**	**85.2**	**8,640**	**83.4**	**19,518**	**85.8**	**4.6**	**106.4**
ALL TOWNS AVERAGE	**961**	**100.0**	**96.0**	**100.0**	**93.8**	**100.0**	**15,849**	**100.0**	**10,360**	**100.0**	**22,750**	**100.0**	**4.3**	**100.3**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE II: TOTAL TAXATION

Municipality	Average Taxes/Dwelling		Comparative (Equalized) Mill Rates				Fiscal Capacities: Property-based				Household Income		Burden of Taxation	
	Total Property Tax/D.U. ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Eq. Assess. per D.U. 1987 ($/D.U.)	E.A.P.D.U. Index (Avg.=100)	Res. Eq. Assess. per D.U. ($/D.U.)	R.E.A.P.D.U. Index (Avg.=100)	Household Median Income ($)	H.M.I. Index (Avg.=100)	T.P.T. as % of H.M.I.	T.P.T. as % of H.M.I. Index (Avg.=100)
VILLAGES														
COALHURST	681	96.2	69.7	71.7	69.5	73.9	10,843	82.9	9,798	128.4	24,241	130.6	2.8	72.0
LEGAL	978	138.1	103.2	106.3	98.8	105.0	12,015	91.9	9,899	129.7	21,910	118.1	4.5	114.4
FORESTBURG	576	81.4	68.1	70.1	62.7	66.6	13,373	102.3	9,186	120.3	25,328	136.5	2.3	58.3
BENTLEY	722	102.0	70.1	72.1	68.5	72.8	14,727	112.6	10,531	138.0	20,822	112.2	3.5	88.9
STIRLING	987	139.4	108.8	112.1	101.1	107.4	10,666	81.6	9,762	127.9	19,268	103.8	5.1	131.3
ALIX	680	96.1	79.9	82.3	75.6	80.4	11,404	87.2	8,994	117.8	19,890	107.2	3.4	87.7
MANNVILLE	540	76.3	74.8	77.0	71.0	75.5	10,260	78.5	7,607	99.7	17,714	95.5	3.1	78.2
EVANSBURG	934	131.9	112.3	115.7	98.9	105.1	14,090	107.7	9,444	123.7	17,403	93.8	5.4	137.6
BOYLE	919	129.8	90.7	93.4	93.8	99.7	19,416	148.5	9,795	128.3	16,471	88.8	5.6	143.1
IRRICANA	1,340	189.3	124.3	128.0	122.8	130.5	13,051	99.8	10,912	143.0	22,687	122.3	5.9	151.5
HYTHE	686	96.9	92.4	95.2	91.2	96.9	15,001	114.7	7,524	98.6	16,160	87.1	4.2	108.9
CONSORT	748	105.6	103.5	106.5	98.3	104.5	12,884	98.5	7,606	99.6	22,687	122.3	3.3	84.5
RYCROFT	1,119	158.1	129.3	133.2	136.7	145.3	13,794	105.5	8,187	107.3	19,424	104.7	5.8	147.8
BERWYN	871	123.0	103.7	106.8	102.3	108.7	11,973	91.5	8,514	111.5	20,667	111.4	4.2	108.1
ONOWAY	1,259	177.8	109.4	112.6	113.6	120.7	17,049	130.4	11,077	145.1	20,667	111.4	6.1	156.2
THORSBY	1,594	225.2	136.6	140.7	139.8	148.6	17,624	134.8	11,403	149.4	18,491	99.6	8.6	221.1
KITSCOTY	701	99.0	67.0	69.0	63.3	67.3	14,608	111.7	11,078	145.1	23,308	125.6	3.0	77.1
FOREMOST	913	129.0	99.1	102.1	99.9	106.1	16,412	125.5	9,143	119.8	24,085	129.8	3.8	97.2
WABAMUN	536	75.7	69.9	72.0	59.7	63.5	115,816	885.6	8,971	117.5	27,659	149.0	1.9	49.7
DELBURNE	472	66.7	64.6	66.5	60.7	64.5	10,933	83.6	7,783	102.0	17,403	93.8	2.7	69.6
BRETON	562	79.3	102.4	105.5	92.7	98.5	9,542	73.0	6,059	79.4	16,782	90.4	3.3	85.8
NOBLEFORD	921	130.1	82.7	85.2	80.9	86.0	19,489	149.0	11,384	149.1	20,822	112.2	4.4	113.4
BEISEKER	1,002	141.6	96.3	99.2	84.9	90.3	20,100	153.7	11,800	154.6	21,754	117.2	4.6	118.1
MARWAYNE	715	101.0	92.1	94.8	85.1	90.5	12,929	98.9	8,399	110.0	18,957	102.2	3.8	96.7
HINES CREEK	851	120.2	118.0	121.5	143.1	152.0	13,404	102.5	5,948	77.9	18,180	98.0	4.7	120.0
MIRROR	633	89.4	96.3	99.2	91.7	97.4	9,463	72.4	6,904	90.4	18,647	100.5	3.4	87.0
RYLEY	969	136.9	138.4	142.6	139.2	147.9	10,898	83.3	6,962	91.2	18,647	100.5	5.2	133.3
WARNER	785	110.8	110.5	113.8	110.8	117.7	12,589	96.3	7,082	92.8	20,977	113.0	3.7	95.9
ANDREW	786	111.0	138.5	142.7	139.7	148.4	7,803	59.7	5,628	73.7	15,073	81.2	5.2	133.7
IRMA	576	81.4	78.9	81.2	71.9	76.4	12,211	93.4	8,022	105.1	19,113	103.0	3.0	77.3
VILLAGE (GROUP 1) AVG.	**835**	**118.0**	**97.7**	**100.6**	**95.6**	**101.6**	**16,812**	**128.6**	**8,847**	**115.9**	**20,175**	**108.7**	**4.2**	**108.1**
ALL VILLAGES AVERAGE	**708**	**100.0**	**97.1**	**100.0**	**94.1**	**100.0**	**13,078**	**100.0**	**7,633**	**100.0**	**18,557**	**100.0**	**3.9**	**98.9**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE II: TOTAL TAXATION

Municipality	Average Taxes/Dwelling		Comparative (Equalized) Mill Rates				Fiscal Capacities: Property-based				Household Income		Burden of Taxation	
	Total Property Tax/D.U. ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Eq. Assess. per D.U. 1987 ($/D.U.)	E.A.P.D.U. Index (Avg.=100)	Res. Eq. Assess. per D.U. ($/D.U.)	R.E.A.P.D.U. Index (Avg.=100)	Household Median Income ($)	H.M.I. Index (Avg.=100)	T.P.T. as % of H.M.I.	T.P.T. as % of H.M.I. Index (Avg.=100)
THORHILD	871	123.0	102.8	105.8	105.8	112.5	12,089	92.4	8,227	107.8	16,782	90.4	5.2	133.0
GLENDON	674	95.2	82.6	85.1	80.1	85.1	11,619	88.8	8,421	110.3	17,870	96.3	3.8	96.7
ENTWISTLE	845	119.3	100.6	103.6	97.7	103.8	13,234	101.2	8,651	113.3	16,160	87.1	5.2	134.1
WARBURG	1,073	151.5	98.3	101.2	101.4	107.7	14,356	109.8	10,583	138.6	18,336	98.8	5.9	150.0
NAMPA	514	72.6	74.6	76.9	66.1	70.3	14,027	107.3	7,776	101.9	19,424	104.7	2.6	67.9
ACME	909	128.4	105.3	108.4	96.8	102.9	14,812	113.3	9,390	123.0	21,599	116.4	4.2	107.9
DUCHESS	798	112.7	79.8	82.2	70.8	75.3	15,700	120.0	11,266	147.6	23,774	128.1	3.4	86.1
CARBON	726	102.6	77.8	80.1	69.3	73.7	15,262	116.7	10,473	137.2	21,133	113.9	3.4	88.1
CLYDE	519	73.3	85.8	88.4	83.9	89.2	8,283	63.3	6,180	81.0	17,403	93.8	3.0	76.4
LINDEN	921	130.0	100.3	103.3	91.2	96.9	15,636	119.6	10,094	132.2	18,491	99.6	5.0	127.6
HOLDEN	773	109.2	129.0	132.8	129.2	137.3	9,424	72.1	5,983	78.4	16,005	86.2	4.8	123.9
DONNELLY	701	99.0	102.6	105.7	87.0	92.5	12,452	95.2	8,053	105.5	20,511	110.5	3.4	87.6
BARNWELL	794	112.1	69.6	71.7	68.6	72.9	14,315	109.5	11,568	151.6	20,511	110.5	3.9	99.3
CHAUVIN	675	95.3	101.1	104.1	97.9	104.1	10,510	80.4	6,889	90.3	21,288	114.7	3.2	81.3
EDGERTON	561	79.3	85.6	88.1	78.3	83.2	11,385	87.1	7,167	93.9	21,444	115.6	2.6	67.1
CAROLINE	1,099	155.2	141.2	145.4	149.0	158.3	12,090	92.4	7,375	96.6	16,782	90.4	6.5	167.9
MYRNAM	412	58.2	62.7	64.6	56.2	59.7	11,292	86.3	7,330	96.0	14,606	78.7	2.8	72.3
BAWLF	680	96.0	68.6	70.7	65.2	69.3	13,324	101.9	10,427	136.6	18,025	97.1	3.8	96.7
WILLINGDON	696	98.4	101.2	104.2	99.8	106.1	11,192	85.6	6,977	91.4	15,539	83.7	4.5	114.9
SANGUDO	591	83.4	104.4	107.5	97.6	103.7	9,033	69.1	6,053	79.3	18,336	98.8	3.2	82.6
GIROUXVILLE	629	88.8	102.2	105.3	94.7	100.6	12,105	92.6	6,640	87.0	19,424	104.7	3.2	83.0
TILLEY	665	93.9	99.7	102.7	94.6	100.5	9,932	75.9	7,030	92.1	20,045	108.0	3.3	85.1
WILDWOOD	542	76.5	105.2	108.4	71.3	75.7	11,233	85.9	7,606	99.6	15,383	82.9	3.5	90.3
COUTTS	942	133.1	109.4	112.6	135.7	144.2	15,029	114.9	6,944	91.0	23,619	127.3	4.0	102.3
CHAMPION	539	76.2	109.1	112.3	107.1	113.9	9,412	72.0	5,033	65.9	16,937	91.3	3.2	81.6
CLIVE	579	81.8	58.1	59.8	54.8	58.3	13,382	102.3	10,558	138.3	19,734	106.3	2.9	75.2
CREMONA	660	93.3	80.0	82.4	79.1	84.1	12,723	97.3	8,349	109.4	19,113	103.0	3.5	88.6
NEW SAREPTA	747	105.5	89.8	92.5	83.6	88.9	12,130	92.8	8,930	117.0	20,822	112.2	3.6	91.9
STANDARD	727	102.7	75.0	77.2	68.0	72.2	18,340	140.2	10,698	140.2	24,085	129.8	3.0	77.4
VILNA	558	78.9	76.4	78.7	72.0	76.5	11,527	88.1	7,758	101.6	14,762	79.5	3.8	97.0
VILLAGE (GROUP 2) AVG.	**714**	**100.8**	**92.6**	**95.4**	**88.4**	**94.0**	**12,528**	**95.8**	**8,281**	**108.5**	**18,931**	**102.0**	**3.8**	**97.8**
ALL VILLAGES AVERAGE	**708**	**100.0**	**97.1**	**100.0**	**94.1**	**100.0**	**13,078**	**100.0**	**7,633**	**100.0**	**18,557**	**100.0**	**3.9**	**98.9**

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TABLE II: TOTAL TAXATION

Municipality	Average Taxes/Dwelling		Comparative (Equalized) Mill Rates				Fiscal Capacities: Property-based				Household Income		Burden of Taxation	
	Total Property Tax/D.U. ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Eq. Assess. per D.U. 1987 ($/D.U.)	E.A.P.D.U. Index (Avg.=100)	Res. Eq. Assess. per D.U. ($/D.U.)	R.E.A.P.D.U. Index (Avg.=100)	Household Median Income ($)	H.M.I. Index (Avg.=100)	T.P.T. as % of H.M.I.	T.P.T. as % of H.M.I. Index (Avg.=100)
ROSEMARY	535	75.5	71.3	73.5	67.3	71.6	9,721	74.3	7,940	104.0	16,627	89.6	3.2	82.4
VETERAN	515	72.7	112.8	116.1	105.1	111.7	8,617	65.9	4,897	64.2	16,316	87.9	3.2	80.9
GLENWOOD	581	82.0	59.3	61.0	51.9	55.1	15,738	120.3	11,192	146.6	15,228	82.1	3.8	97.8
BIG VALLEY	492	69.5	82.0	84.4	77.2	82.0	10,680	81.7	6,377	83.6	20,045	108.0	2.5	63.0
YOUNGSTOWN	462	65.3	79.4	81.8	77.9	82.8	9,872	75.5	5,932	77.7	22,997	123.9	2.0	51.5
HAY LAKES	961	135.8	103.0	106.1	101.1	107.4	12,006	91.8	9,510	124.6	19,890	107.2	4.8	123.9
BARONS	519	73.3	87.2	89.8	82.4	87.6	13,665	104.5	6,297	82.5	16,627	89.6	3.1	80.0
ROCKYFORD	712	100.5	87.3	89.9	81.6	86.8	17,783	136.0	8,716	114.2	21,444	115.6	3.3	85.1
COWLEY	719	101.5	83.6	86.1	84.4	89.7	12,544	95.9	8,519	111.6	16,316	87.9	4.4	113.0
LONGVIEW	708	100.0	98.5	101.5	93.7	99.6	14,056	107.5	7,554	99.0	15,850	85.4	4.5	114.6
KINUSO	397	56.0	121.9	125.5	94.3	100.2	7,558	57.8	4,207	55.1	14,606	78.7	2.7	69.7
LOUGHEED	752	106.2	118.1	121.6	110.8	117.7	14,211	108.7	6,789	88.9	22,221	119.7	3.4	86.8
BURDETT	657	92.9	102.1	105.1	115.7	123.0	10,442	79.8	5,680	74.4	19,113	103.0	3.4	88.2
WASKATENAU	633	89.4	94.6	97.4	88.8	94.4	11,100	84.9	7,127	93.4	15,228	82.1	4.2	106.6
NEW NORWAY	693	97.8	97.1	100.0	92.1	97.8	10,673	81.6	7,523	98.6	17,559	94.6	3.9	101.1
HUGHENDEN	632	89.3	115.4	118.8	113.0	120.1	8,789	67.2	5,596	73.3	19,424	104.7	3.3	83.5
STROME	644	90.9	93.8	96.6	94.4	100.3	11,360	86.9	6,821	89.4	18,647	100.5	3.5	88.5
BLACKIE	1,367	193.1	138.6	142.8	153.5	163.1	17,776	135.9	8,907	116.7	19,113	103.0	7.2	183.4
CARMANGAY	483	68.2	79.2	81.6	71.5	76.0	10,891	83.3	6,749	88.4	18,180	98.0	2.7	68.1
ELNORA	313	44.2	45.8	47.2	41.9	44.5	10,539	80.6	7,470	97.9	16,471	88.8	1.9	48.7
MORRIN	960	135.6	120.7	124.3	137.9	146.5	10,670	81.6	6,964	91.2	19,424	104.7	4.9	126.7
HILLSPRING	570	80.6	67.4	69.4	65.5	69.6	9,459	72.3	8,708	114.1	14,140	76.2	4.0	103.4
CEREAL	983	138.9	123.7	127.4	129.3	137.4	11,767	90.0	7,602	99.6	21,133	113.9	4.7	119.3
GRASSY LAKE	616	87.0	116.0	119.5	115.3	122.5	8,270	63.2	5,343	70.0	19,424	104.7	3.2	81.3
CHIPMAN	879	124.2	112.6	116.0	120.8	128.4	11,118	85.0	7,279	95.4	17,403	93.8	5.1	129.6
WANHAM	491	69.3	115.2	118.6	117.7	125.1	12,266	93.8	4,170	54.6	18,491	99.6	2.7	68.1
DONALDA	543	76.7	83.7	86.2	81.3	86.4	9,944	76.0	6,683	87.6	17,403	93.8	3.1	80.0
PLAMONDON	858	121.2	109.0	112.3	102.8	109.2	11,689	89.4	8,349	109.4	14,917	80.4	5.8	147.5
EMPRESS	524	74.1	165.5	170.4	152.8	162.4	6,802	52.0	3,431	44.9	18,180	98.0	2.9	73.9
DELIA	476	67.3	75.5	77.7	68.0	72.2	14,289	109.3	7,009	91.8	20,045	108.0	2.4	60.9
VILLAGE (GROUP 3) AVG.	**656**	**92.6**	**98.7**	**101.6**	**96.3**	**102.4**	**11,476**	**87.8**	**6,978**	**91.4**	**18,082**	**97.4**	**3.6**	**93.6**
ALL VILLAGES AVERAGE	**708**	**100.0**	**97.1**	**100.0**	**94.1**	**100.0**	**13,078**	**100.0**	**7,633**	**100.0**	**18,557**	**100.0**	**3.9**	**98.9**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE II: TOTAL TAXATION

Municipality	Average Taxes/Dwelling		Comparative (Equalized) Mill Rates				Fiscal Capacities: Property-based				Household Income		Burden of Taxation	
	Total Property Tax/D.U. ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Eq. Assess. per D.U. 1987 ($/D.U.)	E.A.P.D.U. Index (Avg.=100)	Res. Eq. Assess. per D.U. ($/D.U.)	R.E.A.P.D.U. Index (Avg.=100)	Household Median Income ($)	H.M.I. Index (Avg.=100)	T.P.T. as % of H.M.I.	T.P.T. as % of H.M.I. Index (Avg.=100)
INNISFREE	555	78.4	90.4	93.1	85.3	90.7	13,567	103.7	6,504	85.2	13,830	74.5	4.0	102.9
HEISLER	475	67.1	72.6	74.8	70.1	74.5	9,343	71.4	6,778	88.8	18,802	101.3	2.5	64.8
CAYLEY	857	121.1	103.9	107.0	111.2	118.2	12,099	92.5	7,708	101.0	16,782	90.4	5.1	131.0
FORT ASSINIBOINE	732	103.4	134.7	138.7	117.3	124.6	8,026	61.4	6,243	81.8	17,248	92.9	4.2	108.8
ROSALIND	680	96.0	87.0	89.6	86.9	92.3	12,709	97.2	7,826	102.5	18,025	97.1	3.8	96.7
DEWBERRY	686	96.9	94.9	97.7	93.9	99.8	11,827	90.4	7,306	95.7	17,559	94.6	3.9	100.2
TORRINGTON	563	79.5	96.5	99.4	95.0	100.9	11,820	90.4	5,924	77.6	12,897	69.5	4.4	111.9
AMISK	698	98.6	116.9	120.4	118.7	126.1	7,211	55.1	5,881	77.0	18,802	101.3	3.7	95.2
ALLIANCE	637	89.9	122.1	125.7	113.4	120.5	12,039	92.1	5,614	73.6	16,937	91.3	3.8	96.4
RADWAY	1,216	171.8	165.3	170.2	155.6	165.3	13,530	103.5	7,819	102.4	16,160	87.1	7.5	193.0
EAGLESHAM	560	79.1	135.7	139.8	129.6	137.8	9,200	70.3	4,320	56.6	16,627	89.6	3.4	86.4
CZAR	214	30.3	61.8	63.6	54.9	58.3	7,763	59.4	3,905	51.2	19,734	106.3	1.1	27.9
BOTHA	616	87.0	68.6	70.7	67.7	72.0	12,977	99.2	9,095	119.2	17,870	96.3	3.4	88.4
LOMOND	866	122.3	105.5	108.6	104.9	111.5	16,405	125.4	8,253	108.1	16,937	91.3	5.1	131.1
GALAHAD	440	62.2	102.8	105.9	93.6	99.5	8,996	68.8	4,703	61.6	17,870	96.3	2.5	63.2
PARADISE VALLEY	404	57.1	82.9	85.4	82.9	88.1	8,940	68.4	4,874	63.9	18,802	101.3	2.1	55.1
BITTERN LAKE	630	89.0	82.9	85.4	62.2	66.1	11,458	87.6	10,140	132.8	16,937	91.3	3.7	95.4
HALKIRK	598	84.4	98.9	101.9	92.7	98.5	11,089	84.8	6,446	84.4	16,316	87.9	3.7	93.9
MUNSON	2,110	298.0	199.3	205.2	223.6	237.7	12,645	96.7	9,435	123.6	24,862	134.0	8.5	217.6
HUSSAR	662	93.5	81.2	83.6	79.8	84.8	19,080	145.9	8,291	108.6	21,599	116.4	3.1	78.6
DERWENT	323	45.6	88.7	91.4	77.6	82.5	7,607	58.2	4,164	54.6	13,674	73.7	2.4	60.6
ARROWWOOD	457	64.6	62.0	63.8	61.0	64.8	14,847	113.5	7,498	98.2	19,890	107.2	2.3	58.9
MINBURN	357	50.4	94.3	97.1	93.6	99.5	6,538	50.0	3,816	50.0	15,850	85.4	2.3	57.8
EDBERG	510	72.0	70.9	73.1	66.8	71.0	10,567	80.8	7,623	99.9	16,005	86.2	3.2	81.6
LAVOY	782	110.4	134.0	138.0	133.3	141.6	10,265	78.5	5,867	76.9	14,917	80.4	5.2	134.4
FERINTOSH	717	101.2	115.1	118.6	115.7	122.9	9,476	72.5	6,197	81.2	15,694	84.6	4.6	117.1
MILO	549	77.5	77.2	79.5	70.2	74.6	17,180	131.4	7,819	102.4	20,977	113.0	2.6	67.1
WARSPITE	571	80.6	105.9	109.1	104.8	111.3	10,443	79.8	5,448	71.4				
CLUNY	686	96.9	97.3	100.2	106.0	112.7	14,485	110.8	6,474	84.8	9,634	51.9	7.1	182.7
HAIRY HILL	305	43.1	82.8	85.3	68.4	72.7	11,477	87.8	4,458	58.4	17,559	94.6	1.7	44.5
RUMSEY	561	79.2	92.5	95.3	85.9	91.3	12,623	96.5	6,529	85.5	13,363	72.0	4.2	107.6
GADSBY	227	32.1	56.7	58.4	44.3	47.1	14,802	113.2	5,122	67.1	17,559	94.6	1.3	33.1
VILLAGE (GROUP 4) AVG.	**633**	**89.4**	**99.4**	**102.4**	**95.8**	**101.8**	**11,595**	**88.7**	**6,503**	**85.2**	**17,088**	**92.1**	**3.8**	**96.3**
ALL VILLAGES AVERAGE	**633**	**89.4**	**99.4**	**102.4**	**95.8**	**101.8**	**11,595**	**88.7**	**6,503**	**85.2**	**17,088**	**92.1**	**3.8**	**96.3**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

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	Total Property Tax/D.U. ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Eq. Assess. per D.U. 1987 ($/D.U.)	E.A.P.D.U. Index (Avg.=100)	Res. Eq. Assess. per D.U. ($/D.U.)	R.E.A.P.D.U. Index (Avg.=100)	Household Median Income ($)	H.M.I. Index (Avg.=100)	T.P.T. as % of H.M.I.	T.P.T. as % of H.M.I. Index (Avg.=100)
SUMMER VILLAGES														
CHESTERMERE LAKE S.V.	1,300	230.1	76.5	138.3	76.5	138.6	17,809	164.0	16,989	160.1	n/a	n/a	n/a	n/a
ALBERTA BEACH S.V.	584	103.4	103.9	187.9	103.3	187.2	6,190	57.0	5,654	53.3	n/a	n/a	n/a	n/a
EDMONTON BEACH S.V.	659	116.6	100.1	181.0	100.2	181.5	6,854	63.1	6,573	61.9	n/a	n/a	n/a	n/a
ISLAND LAKE S.V.	359	63.5	51.5	93.0	51.1	92.6	7,133	65.7	7,017	66.1	n/a	n/a	n/a	n/a
SANDY BEACH S.V.	403	71.4	52.5	94.9	53.2	96.3	7,939	73.1	7,583	71.4	n/a	n/a	n/a	n/a
NORGLENWOLD S.V.	691	122.3	37.7	68.1	37.7	68.2	18,515	170.5	18,346	172.8	n/a	n/a	n/a	n/a
SUNSET POINT S.V.	631	111.6	52.2	94.4	52.2	94.5	12,246	112.8	12,093	113.9	n/a	n/a	n/a	n/a
GULL LAKE S.V.	482	85.2	57.3	103.7	57.3	103.9	8,670	79.8	8,397	79.1	n/a	n/a	n/a	n/a
SEBA BEACH S.V.	496	87.8	74.9	135.5	79.3	143.6	7,197	66.3	6,258	59.0	n/a	n/a	n/a	n/a
YELLOWSTONE S.V.	339	60.1	43.2	78.2	43.2	78.2	7,992	73.6	7,861	74.1	n/a	n/a	n/a	n/a
PELICAN NARROWS S.V.	972	172.1	50.4	91.2	50.3	91.2	19,550	180.0	19,309	181.9	n/a	n/a	n/a	n/a
MA-ME-O BEACH S.V.	558	98.7	56.4	102.0	55.5	100.6	11,094	102.1	10,044	94.6	n/a	n/a	n/a	n/a
VAL QUENTIN S.V.	492	87.1	72.1	130.3	72.0	130.4	6,984	64.3	6,835	64.4	n/a	n/a	n/a	n/a
ROSS HAVEN S.V.	328	58.0	43.4	78.5	43.3	78.4	7,703	70.9	7,573	71.3	n/a	n/a	n/a	n/a
SOUTH BAPTISTE S.V.	535	94.6	63.0	114.0	62.8	113.8	8,700	80.1	8,509	80.2	n/a	n/a	n/a	n/a
SILVER SANDS S.V.											n/a	n/a	n/a	n/a
ISLAND LAKE SOUTH S.V.	381	67.4	61.0	110.3	60.9	110.3	6,337	58.3	6,259	59.0	n/a	n/a	n/a	n/a
BONNYVILLE BEACH S.V	713	126.1	52.9	95.6	52.8	95.6	13,629	125.5	13,504	127.2	n/a	n/a	n/a	n/a
BONDISS S.V.	613	108.4	57.7	104.4	56.5	102.4	11,762	108.3	10,835	102.1	n/a	n/a	n/a	n/a
GOLDEN DAYS S.V.	661	117.0	50.9	92.0	50.5	91.5	13,343	122.9	13,093	123.4	n/a	n/a	n/a	n/a
GRANDVIEW S.V.	600	106.3	47.7	86.3	47.5	86.1	12,872	118.5	12,628	119.0	n/a	n/a	n/a	n/a
JARVIS BAY S.V.	862	152.5	59.3	107.2	59.3	107.5	14,652	134.9	14,525	136.8	n/a	n/a	n/a	n/a
BIRCHCLIFF S.V.	855	151.3	36.4	65.8	36.3	65.8	23,770	218.9	23,528	221.7	n/a	n/a	n/a	n/a
WEST COVE S.V.	328	58.0	49.2	89.0	48.9	88.6	6,816	62.8	6,702	63.1	n/a	n/a	n/a	n/a
PARKLAND BEACH S.V.	1,165	206.2	85.4	154.4	85.0	154.0	14,074	129.6	13,706	129.1	n/a	n/a	n/a	n/a
HALF MOON BAY S.V.	671	118.8	44.1	79.7	44.0	79.7	15,384	141.6	15,258	143.8	n/a	n/a	n/a	n/a
SOUTH VIEW S.V.	343	60.6	58.8	106.4	58.2	105.5	6,333	58.3	5,881	55.4	n/a	n/a	n/a	n/a
POPLAR BAY S.V.	664	117.5	43.0	77.7	42.9	77.7	15,576	143.4	15,472	145.8	n/a	n/a	n/a	n/a
SUNSET BEACH S.V.	450	79.6	56.9	103.0	56.7	102.8	8,016	73.8	7,925	74.7	n/a	n/a	n/a	n/a
ROCHON SANDS S.V.	260	46.0	50.0	90.4	50.0	90.6	5,227	48.1	5,199	49.0	n/a	n/a	n/a	n/a
SUMMER VILL.(GROUP 1) AVG.	**600**	**106.1**	**58.2**	**105.3**	**58.2**	**105.4**	**11,116**	**102.3**	**10,812**	**101.9**	**0**	**0.0**	**0.0**	**0.0**
ALL SUMMER VILL. AVG.	**565**	**100.0**	**55.3**	**100.0**	**55.2**	**100.0**	**10,861**	**100.0**	**10,614**	**100.0**	**n/a**	**n/a**	**n/a**	**n/a**

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CRYSTAL SPRINGS S.V.	620	109.7	46.2	83.6	46.1	83.5	13,623	125.4	13,443	126.7	n/a	n/a	n/a	n/a
MEWATHA BEACH S.V.	367	65.0	47.6	86.0	47.4	85.8	7,872	72.5	7,750	73.0	n/a	n/a	n/a	n/a
GHOST LAKE S.V.	247	43.7	45.3	81.9	45.3	82.0	5,551	51.1	5,455	51.4	n/a	n/a	n/a	n/a
LAKEVIEW S.V.	314	55.5	51.6	93.2	51.6	93.4	6,269	57.7	6,082	57.3	n/a	n/a	n/a	n/a
WHISPERING HILLS S.V	531	94.0	50.3	91.0	50.1	90.8	10,747	99.0	10,607	99.9	n/a	n/a	n/a	n/a
SILVER BEACH S.V.	938	166.0	43.7	79.0	43.6	79.0	21,623	199.1	21,505	202.6	n/a	n/a	n/a	n/a
WEST BAPTISTE S.V.	549	97.2	66.9	121.0	66.6	120.7	8,334	76.7	8,243	77.7	n/a	n/a	n/a	n/a
WAIPAROUS S.V.	432	76.5	55.6	100.5	55.9	101.2	8,064	74.2	7,737	72.9	n/a	n/a	n/a	n/a
WHITE GULL S.V.	402	71.1	71.0	128.5	70.8	128.3	5,751	53.0	5,672	53.4	n/a	n/a	n/a	n/a
HORSESHOE BAY S. V.	385	68.1	50.3	90.9	49.3	89.2	8,410	77.4	7,808	73.6	n/a	n/a	n/a	n/a
SUNDANCE BEACH S.V.	546	96.6	54.3	98.1	54.3	98.4	10,155	93.5	10,052	94.7	n/a	n/a	n/a	n/a
NAKAMUN PARK S.V.	367	64.9	57.0	103.2	56.6	102.6	6,697	61.7	6,475	61.0	n/a	n/a	n/a	n/a
BETULA BEACH S.V.	528	93.4	52.9	95.7	53.0	95.9	10,090	92.9	9,965	93.9	n/a	n/a	n/a	n/a
LARKSPUR S. V.	422	74.8	49.7	89.8	49.5	89.7	8,614	79.3	8,527	80.3	n/a	n/a	n/a	n/a
CASTLE ISLAND S.V.	753	133.3	43.5	78.6	43.5	78.8	17,440	160.6	17,309	163.1	n/a	n/a	n/a	n/a
KAPASIWIN S.V.	563	99.6	48.4	87.5	48.4	87.7	11,764	108.3	11,618	109.5	n/a	n/a	n/a	n/a
ITASKA BEACH S.V.	655	115.9	58.8	106.3	58.8	106.6	11,242	103.5	11,132	104.9	n/a	n/a	n/a	n/a
ARGENTIA BEACH S.V.	985	174.3	53.5	96.8	53.4	96.8	18,620	171.4	18,433	173.7	n/a	n/a	n/a	n/a
POINT ALISON S.V.	355	62.9	32.2	58.3	32.2	58.3	11,121	102.4	11,041	104.0	n/a	n/a	n/a	n/a
WHITE SANDS S.V.	323	57.1	42.0	76.0	42.0	76.1	7,811	71.9	7,682	72.4	n/a	n/a	n/a	n/a
SUMMER VILL. (GROUP 2) AVG.	**514**	**91.0**	**51.0**	**92.3**	**50.9**	**92.2**	**10,490**	**96.6**	**10,327**	**97.3**	**n/a**	**n/a**	**n/a**	**n/a**
ALL SUMMER VILL. AVG.	**565**	**100.0**	**55.3**	**100.0**	**55.2**	**100.0**	**10,861**	**100.0**	**10,614**	**100.0**	**n/a**	**n/a**	**n/a**	**n/a**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE II: TOTAL TAXATION

Municipality	Average Taxes/Dwelling		Comparative (Equalized) Mill Rates				Fiscal Capacities: Property-based				Household Income		Burden of Taxation	
	Total Property Tax/D.U. ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Eq. Assess. per D.U. 1987 ($/D.U.)	E.A.P.D.U. Index (Avg.=100)	Res. Eq. Assess. per D.U. ($/D.U.)	R.E.A.P.D.U. Index (Avg.=100)	Household Median Income ($)	H.M.I. Index (Avg.=100)	T.P.T. as % of H.M.I.	T.P.T. as % of H.M.I. Index (Avg.=100)
COUNTIES														
CTY.NO. 8 FORTY MILE	2,819	200.0	83.3	105.1	88.6	115.3	51,721	125.1	31,808	172.7	19,545	106.5	14.4	179.4
CTY.NO. 21 TWO HILLS	1,676	118.9	77.8	98.1	77.1	100.4	36,508	88.3	21,731	118.0				
CTY.NO. 5 WARNER	2,434	172.7	74.0	93.3	76.6	99.6	41,952	101.5	31,787	172.6	18,760	102.2	13.0	161.4
CTY.NO. 30 LAMONT	1,372	97.4	83.9	105.8	84.9	110.5	25,618	62.0	16,166	87.8	18,903	103.0	7.3	90.3
CTY.NO. 2 VULCAN	2,869	203.6	80.0	100.9	84.4	109.8	48,949	118.4	34,003	184.6	19,821	108.0	14.5	180.0
CTY.NO. 29 FLAGSTAFF	2,203	156.3	76.7	96.8	77.5	100.8	56,286	136.2	28,433	154.4				
CTY.NO. 18 PAINTEARTH	1,214	86.2	58.6	73.9	60.6	78.9	137,552	332.8	20,037	108.8				
CTY.NO. 27 MINBURN	1,805	128.1	72.0	90.9	73.4	95.5	40,471	97.9	24,585	133.5	14,762	80.4	12.2	152.1
CTY.NO. 13 SMOKY LAKE	1,192	84.6	67.7	85.4	63.8	83.0	35,130	85.0	18,688	101.5	8,058	43.9	14.8	184.0
CTY.NO. 7 THORHILD	1,124	79.7	85.3	107.5	84.3	109.6	21,679	52.4	13,333	72.4	14,591	79.5	7.7	95.8
CTY.NO. 22 CAMROSE	1,572	111.5	85.2	107.4	87.5	113.8	28,229	68.3	17,974	97.6	19,142	104.3	8.2	102.2
CTY.NO. 9 BEAVER	1,887	133.9	95.5	120.5	97.0	126.3	31,890	77.2	19,443	105.6	17,045	92.9	11.1	137.7
CTY.NO. 16 WHEATLAND	1,619	114.9	62.7	79.1	57.2	74.4	83,628	202.3	28,318	153.7	21,417	116.7	7.6	94.0
CTY.NO. 3 PONOKA	924	65.6	75.6	95.4	72.5	94.3	24,915	60.3	12,754	69.2	8,218	44.8	11.2	139.9
CTY.NO. 24 VERMILION	1,378	97.8	77.0	97.1	77.1	100.3	33,866	81.9	17,879	97.1	20,200	110.1	6.8	84.9
CTY.NO. 6 STETTLER	1,592	113.0	85.1	107.3	85.7	111.5	39,023	94.4	18,582	100.9	17,731	96.6	9.0	111.7
CTY.NO. 4 NEWELL	914	64.9	64.0	80.7	67.6	87.9	67,407	163.1	13,534	73.5				
CTY.NO. 17 MOUNTAIN VIEW	1,179	83.7	72.7	91.8	70.7	91.9	45,346	109.7	16,693	90.6	19,424	105.8	6.1	75.5
CTY.NO. 12 ATHABASCA	1,116	79.2	116.2	146.6	117.2	152.5	16,843	40.8	9,522	51.7	15,520	84.6	7.2	89.4
CTY.NO. 11 BARRHEAD	1,110	78.8	92.1	116.2	91.4	118.9	16,437	39.8	12,148	65.9	18,204	99.2	6.1	75.8
CTY.NO. 26 LETHBRIDGE	1,336	94.8	77.6	97.8	74.8	97.3	30,689	74.2	17,864	97.0	21,015	114.5	6.4	79.1
CTY.NO. 19 ST. PAUL	976	69.3	77.4	97.6	73.4	95.5	23,125	55.9	13,296	72.2	13,191	71.9	7.4	92.0
CTY.NO. 25 LEDUC	1,067	75.7	95.7	120.7	84.5	109.9	35,717	86.4	12,630	68.6	20,479	111.6	5.2	64.8
CTY.NO. 14 LACOMBE	716	50.8	54.0	68.1	49.1	63.9	71,501	173.0	14,575	79.1	14,928	81.3	4.8	59.7
CTY.NO. 28 LAC STE. ANNE	995	70.6	85.2	107.5	83.2	108.3	18,294	44.3	11,960	64.9	15,610	85.0	6.4	79.3
CTY.NO. 10 WETASKIWIN	880	62.4	75.0	94.7	63.2	82.2	29,141	70.5	13,920	75.6	17,100	93.2	5.1	64.0
CTY.NO. 1 GRANDE PRAIRIE	820	58.2	77.0	97.1	68.4	89.0	31,619	76.5	11,993	65.1	20,973	114.3	3.9	48.7
CTY.NO. 23 RED DEER	1,053	74.7	69.8	88.0	60.9	79.3	31,219	75.5	17,281	93.8	26,736	145.7	3.9	49.0
CTY.NO. 31 PARKLAND	1,029	73.0	94.3	118.9	71.6	93.1	43,333	104.8	14,374	78.0	23,709	129.2	4.3	54.0
CTY.NO. 20 STRATHCONA	1,411	100.1	86.9	109.6	81.6	106.2	41,893	101.4	17,292	93.9	32,165	175.2	4.4	54.6
ALL COUNTIES AVERAGE	**1,409**	**100.0**	**79.3**	**100.0**	**76.9**	**100.0**	**41,333**	**100.0**	**18,420**	**100.0**	**18,356**	**100.0**	**8.0**	**100.0**

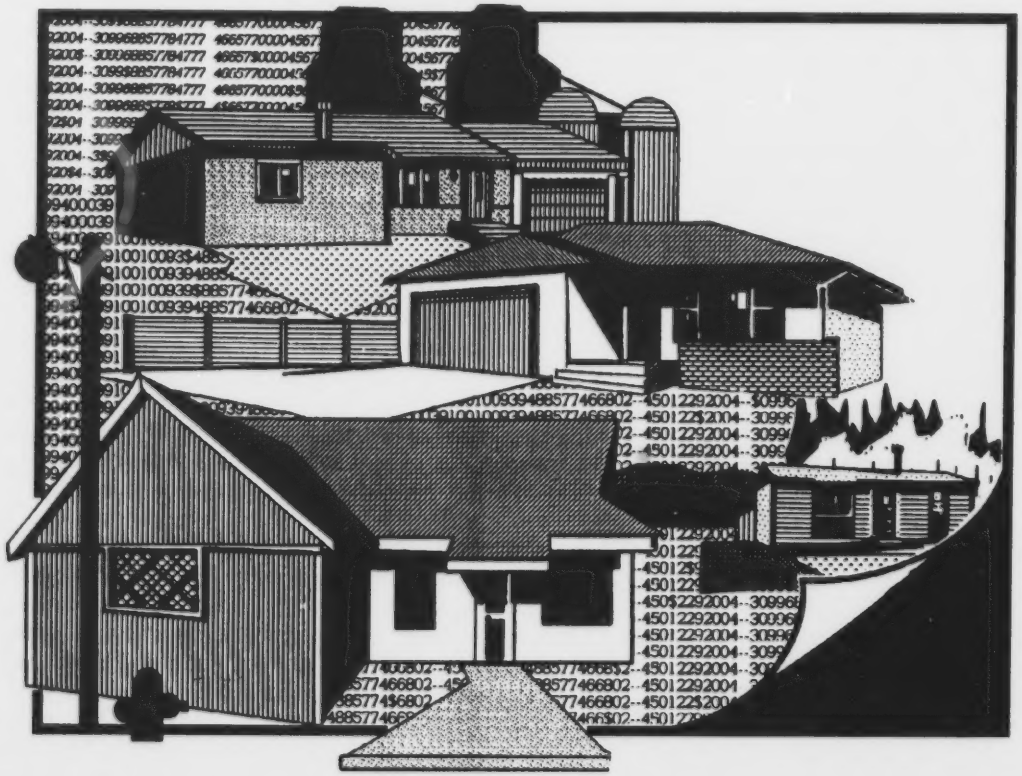
TABLE II: TOTAL TAXATION

Municipality	Average Taxes/Dwelling		Comparative (Equalized) Mill Rates				Fiscal Capacities: Property-based				Household Income		Burden of Taxation	
	Total Property Tax/D.U. ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Eq. Assess. per D.U. 1987 ($/D.U.)	E.A.P.D.U. Index (Avg.=100)	Res. Eq. Assess. per D.U. ($/D.U.)	R.E.A.P.D.U. Index (Avg.=100)	Household Median Income ($)	H.M.I. Index (Avg.=100)	T.P.T. as % of H.M.I.	T.P.T. as % of H.M.I. Index (Avg.=100)
MUNICIPAL DISTRICTS														
MD.NO. 34 ACADIA	2,409	170.3	63.5	89.8	66.5	100.0	44,708	95.4	36,236	164.3	19,113	93.2	12.6	125.2
MD.NO. 6 CARDSTON	1,592	112.6	68.3	96.5	76.5	115.1	28,565	61.0	20,806	94.4	15,267	74.4	10.4	103.5
MD.NO. 130 SMOKY RIVER	1,553	109.8	102.7	145.1	105.8	159.2	19,802	42.3	14,672	66.5	15,850	77.3	9.8	97.3
MD.NO. 47 STARLAND	2,768	195.7	82.7	116.8	83.7	126.0	61,233	130.7	33,063	149.9	16,316	79.5	17.0	168.5
MD.NO. 133 SPIRIT RIVER	1,131	80.0	80.6	113.9	77.1	116.0	28,342	60.5	14,677	66.6				
MD.NO. 52 PROVOST	1,592	112.6	69.5	98.2	76.2	114.7	62,474	133.4	20,891	94.7	18,235	88.9	8.7	86.7
MD.NO. 14 TABER	1,189	84.1	57.8	81.7	54.6	82.1	43,119	92.0	21,796	98.8	19,135	93.3	6.2	61.7
MD.NO. 26 WILLOW CREEK	1,721	121.7	78.6	111.0	83.2	125.2	27,683	59.1	20,680	93.8				
MD.NO. 48 KNEEHILL	2,270	160.5	91.7	129.6	94.7	142.4	48,964	104.5	23,970	108.7	16,597	80.9	13.7	135.8
MD.NO. 1 CYPRESS	838	59.2	44.5	62.9	21.0	31.6	137,947	294.5	39,926	181.1	24,704	120.4	3.4	33.7
MD.NO. 136 FAIRVIEW	1,545	109.2	91.6	129.5	93.0	139.9	28,786	61.4	16,609	75.3	17,714	86.4	8.7	86.6
MD.NO. 135 PEACE	1,041	73.6	79.3	112.1	73.9	111.1	35,162	75.1	14,085	63.9	16,782	81.8	6.2	61.6
MD.NO. 61 WAINWRIGHT	1,271	89.9	62.2	87.9	50.3	75.6	66,194	141.3	25,285	114.7	32,476	158.3	3.9	38.9
MD.NO. 92 WESTLOCK	977	69.1	82.0	115.9	76.2	114.7	18,080	38.6	12,817	58.1	16,951	82.6	5.8	57.2
MD.NO. 9 PINCHER CREEK	1,319	93.3	66.8	94.4	66.7	100.4	57,516	122.8	19,765	89.6	2,331	11.4	56.6	561.9
MD.NO. 31 FOOTHILLS	1,702	120.3	64.3	90.9	64.6	97.2	42,834	91.4	26,348	119.5	27,398	133.6	6.2	61.7
MD.NO. 99 CLEARWATER	309	21.9	54.9	77.6	39.8	59.8	57,810	123.4	7,780	35.3	16,813	82.0	1.8	18.3
MD.NO. 90 STURGEON	1,024	72.4	65.0	91.9	52.0	78.2	45,047	96.2	19,702	89.3	29,250	142.6	3.5	34.8
MD.NO. 44 ROCKY VIEW	1,503	106.3	58.6	82.9	48.2	72.6	55,477	118.4	31,154	141.3	28,834	140.6	5.2	51.8
MD.NO. 87 BONNYVILLE	530	37.5	50.5	71.4	25.5	38.4	27,213	58.1	20,774	94.2	35,425	172.7	1.5	14.9
ALL M.D.'s AVERAGE	**1,414**	**100.0**	**70.8**	**100.0**	**66.5**	**100.0**	**46,848**	**100.0**	**22,052**	**100.0**	**20,511**	**100.0**	**10.1**	**100.0**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE II: TOTAL TAXATION

Municipality	Average Taxes/Dwelling		Comparative (Equalized) Mill Rates				Fiscal Capacities: Property-based				Household Income		Burden of Taxation	
	Total Property Tax/D.U. ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Eq. Assess. per D.U. 1987 ($/D.U.)	E.A.P.D.U. Index (Avg.=100)	Res. Eq. Assess. per D.U. ($/D.U.)	R.E.A.P.D.U. Index (Avg.=100)	Household Median Income ($)	H.M.I. Index (Avg.=100)	T.P.T. as % of H.M.I.	T.P.T. as % of H.M.I. Index (Avg.=100)
IMPROVEMENT DISTRICTS														
I.D. NO. 20	584	84.0	62.1	96.9	59.8	95.8	30,171	32.6	9,773	83.2	15,200	94.4	3.8	41.4
I.D. NO. 19	975	140.2	68.9	107.5	57.6	92.4	34,491	37.3	16,914	143.9	16,627	103.2	5.9	63.1
I.D. NO. 21	702	100.9	66.9	104.4	69.0	110.7	31,322	33.9	10,162	86.5	15,850	98.4	4.4	47.6
I.D. NO. 22	519	74.7	61.4	95.8	55.4	88.8	31,454	34.0	9,378	79.8	13,258	82.3	3.9	42.2
I.D. NO. 16	411	59.1	64.1	100.0	49.6	79.6	96,161	103.9	8,289	70.5				
I.D. NO. 23	545	78.4	74.3	115.9	71.6	114.8	40,570	43.8	7,617	64.8	13,643	84.7	4.0	43.0
I.D. NO. 15	513	73.7	65.4	102.1	60.8	97.4	88,817	96.0	8,438	71.8	21,910	136.0	2.3	25.2
I.D. NO. 14	424	61.0	67.3	104.9	49.1	78.7	75,912	82.0	8,646	73.6	25,086	155.8	1.7	18.2
I.D. NO. 17	1,099	158.1	59.1	92.1	136.2	218.3	59,863	64.7	8,074	68.7	1,756	10.9	62.6	674.0
I.D. NO. 18	373	53.6	69.1	107.8	42.3	67.8	143,151	154.7	8,806	74.9	13,028	80.9	2.9	30.8
I.D. NO. 8														
I.D. NO. 5	323	46.5	45.3	70.7	19.9	31.8	165,292	178.6	16,271	138.5	24,707	153.4	1.3	14.1
I.D. NO. 7	731	105.1	81.0	126.4	80.8	129.5	13,154	14.2	9,054	77.1				
I.D. NO. 6	1,842	264.9	48.4	75.6	58.8	94.3	392,473	424.2	31,335	266.7				
ALL I.D.'s AVG.	**696**	**100.0**	**64.1**	**100.0**	**62.4**	**100.0**	**92,526**	**100.0**	**11,750**	**100.0**	**16,106**	**100.0**	**9.3**	**100.0**
SPECIAL AREAS														
SPECIAL AREAS 2, 3, 4	1,441		42.1		40.6		137,642		35,476		22,283		6.5	



PART III:

MUNICIPAL AND SCHOOL TAXATION

PART III: MUNICIPAL AND SCHOOL TAXATION

Introduction

Table III features the municipal and school taxation components of total property taxation and their mill rate equivalents. The municipal taxes encompass both general municipal taxes and special municipal levies. The latter element is highly variable and deserves to be closely monitored in any comparisons.

Municipal Taxes and other (Non-School) Requisitions have been calculated on a per dwelling unit basis and are **Indexed**. The majority of these monies are raised from residential properties, which are spent on the provision of public services. Generally, less than 5% of these monies are collected for other (non school) requisitioning authorities. (See the User's Guide for details.)

In many municipalities, **Special Levies** are not used. In others, they may play a major role in the allocation of particular service costs to specific benefitting properties. For this report, an assumption has been made that all special levies are associated with residential properties. It is acknowledged that this is not in fact true, but it seems that the majority of these charges are generally levied against residential land uses. Even in those municipalities using special levies, it is probable that many properties are not burdened with this tax. Consequently, those subject to the tax will pay much more than the averages shown in this table. In short, the reported special levies are conservative estimates of the burden of this tax on specific properties.

Municipal taxation is not always the major component of total property taxation: this status occasionally applies to supplementary school taxation.

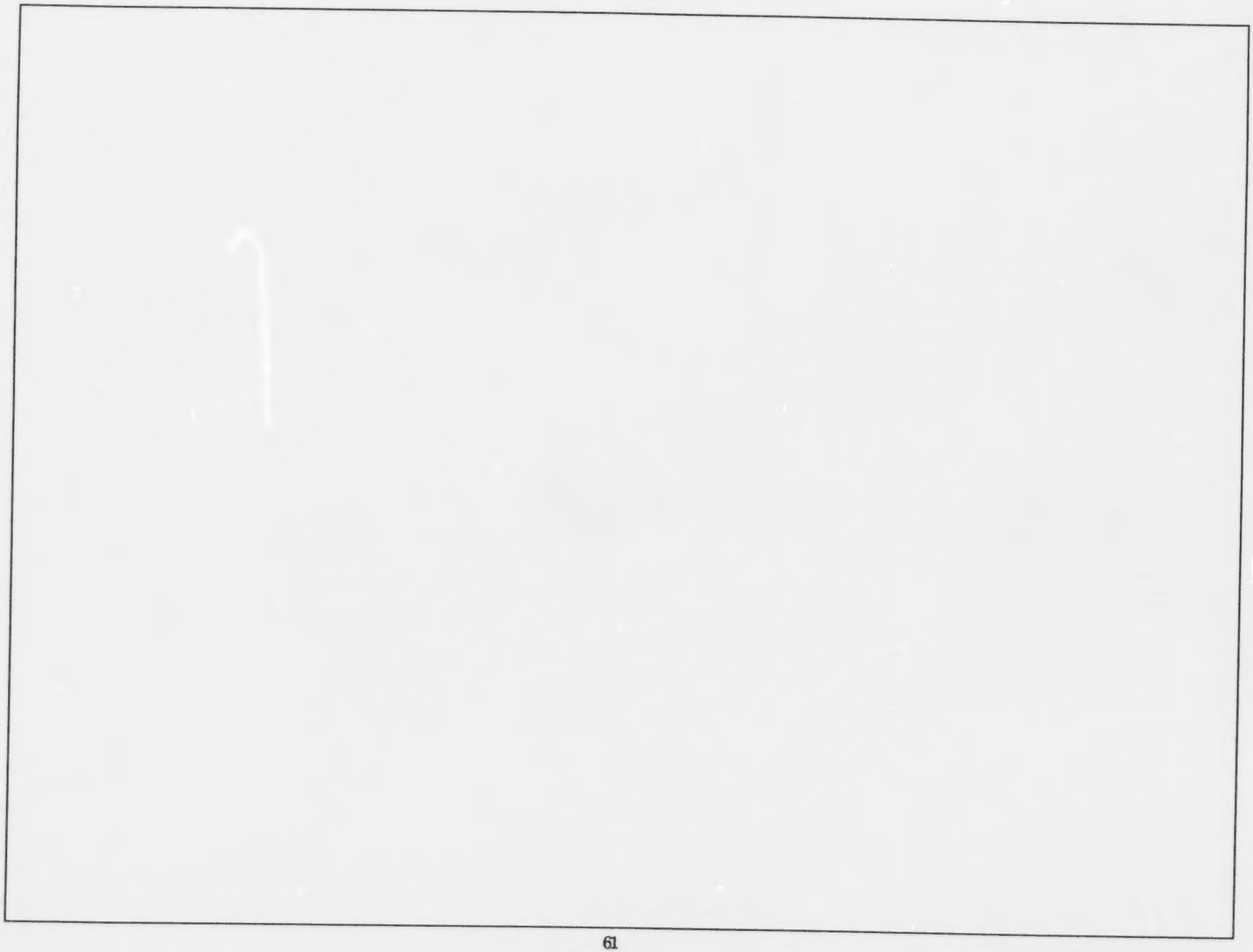
School taxation refers to the **Supplementary School Requisition (S.S. Req./D.U.)** elements of the total property tax bill. These requisitions are collected by the municipality for the local school jurisdiction(s). The statistic S.S. Req./D.U. is obtained by multiplying the total of all supplementary school requisitions by the proportion of equalized assessment which is exempt from the School Foundation Program Levy and dividing by the number of dwelling units. This measure reflects the average supplementary school requisition per dwelling, irrespective of the specific levying school jurisdictions. Where several school jurisdictions are involved it is possible that similar residential properties will be subject to different supplementary requisition amounts. This amount will also vary depending on what school jurisdiction the tax-payer has opted to support.

The **S.S. Req. Index** enables a quick appreciation of the position of individual municipalities in relation to the group average. The percentage statistic (**S.S. Req. as a % of T.P.T./D.U.**), and the **Index** indicate the relative significance of school taxes in the total property tax bill. Appendix 2 contains more specific data on the school jurisdictions for comparative purposes.

The **Municipal Taxation Equalized Mill Rate, (M.T.E.M.R.)** was generated by referencing the 1987 "Balance of Levies for Municipal Purposes." This is converted to a mill rate equivalent by using the total 1988 equalized assessment. This statistic is also **Indexed** for quick comparisons. It should be noted, this equalized mill rate involves a reference to all types of property and not just to residential property.

For a broader perspective, an equalized mill rate (**S.S.R.E.M.R.**) has been computed using the total 1987 supplementary school requisitions for each municipality expressed as a mill rate of 1988 total equalized assessment. It represents an aggregate situation, embracing all supplementary school requisitions, by every supported jurisdiction, and all taxable properties.

In both of the above cases, an equalized mill rate provides a broader municipal reference point for comparisons rather than just the levels of taxation. These mill rate equivalents reflect the relative significance of the municipal and school taxes in relation to a municipality's property wealth base — its equalized assessment. For instance, ou may determine that either of these taxes per dwelling unit is high compared to another municipality. If the corresponding equalized mill rate is also above the average, then you may conclude that the taxes truly are significantly higher than those in the municipality which is under comparison.



PART III: MUNICIPAL AND SCHOOL TAXATION
USER'S AND TECHNICAL NOTES

- Compare Municipal Taxes per Dwelling Unit using the $ amounts or the indices relative to the group averages at the bottom of the page.
- Ensure municipalities being compared have a similar mix of taxes and charges. Special levies can be very significant in some cases, and insignificant or absent in other instances.
- Supplementary School Requisitions columns indicate the significance of school taxes in the total property tax. Either supplementary school requisitions or Municipal Taxes form the single largest component of Total Property Taxes.
- The equalized mill rates reflect the relative significance of municipal and supplementary school taxation in terms of the comparative burden this taxation places on the equalized assessment — the municipality's property wealth base.
- The equalized mill rates provide a broader municipal reference point for comparisons than in the case of the levels of taxation.

Municipality	Municipal Taxation and Indices				Special Levies and Index		Supplementary School Requisitions and Indices				Equalized Mill Rates and Indices			
	Municipal Tax/D.U. ($)	Municipal Tax/D.U. Index (Avg.=100)	Municipal Tax as % of T.P.T. /D.U. (%)	Municipal Tax as % of T.P.T./D.U. Index (Avg.=100)	Special Levies/D.U. ($)	Special Levies/D.U. per D.U. (Avg.=100)	Supplementary School Req. per D.U. ($)	Supplementary School Req. % of T.P.T./D.U. Index (Avg.=100)	Supplementary School Req. as % of T.P.T. /D.U. (%)	Supplementary School Req. as Mill Rate Index (Avg.=100)	Municipal Equalized Mill Rate	Municipal Equalized Mill Rate Index (Avg.=100)	School Suppl. Equalized Mill Rate	School Suppl. Equalized Index (Avg.=100)
SUMMARY OF AVERAGES														
CITIES	569		52.2		91		414		39.5		56.9		33.4	
TOWNS	517		54.3		151		293		30.6		61.0		28.1	
VILLAGES	402		57.3		95		211		31.5		62.5		27.7	
SUMMER VILLAGES	257		44.7				302		54.9		25.3		29.0	
COUNTIES	850		59.7		14		546		39.2		40.4		30.1	
MUNICIPAL DISTRICTS	786		54.1		22		607		44.2		34.7		27.8	
IMPROVEMENT DISTRICTS	329		40.9		38		328		52.7		22.6		29.8	
SPECIAL AREAS	911	*****	63.2	*****	1	*****	528	*****	36.7	*****	17.2	*****	14.9	*****

- Municipal taxes are levied for projects/expenditures benefitting most or all of the municipality. Also included are non-school requisitions. These are taxes collected by the municipality on behalf of regional and provincial authorities (e.g. Provincial Planning Fund, auxiliary hospital districts, nursing homes).
- Municipal taxes (including non-school requisitions) are expressed as a percentage of total property taxes divided by the dwelling units in a municipality.
- Frontage charges and local benefit assessments to specific property (e.g. for sidewalk improvements) divided by the total dwelling units.
- Supplementary school requisitions collected by the municipality on behalf of the requisitioning school jurisdiction(s) divided by the dwelling units.
- Supplementary school requisitions as a percent of total property tax divided by the dwelling units.
- "Balance of Levies for Municipal Purposes" (AMFIS) divided by the total equalized assessment for the municipality.
- Total supplementary school requisitions (AMFIS) in a municipality divided by the total equalized assessment.

***** Indicates the situation for a municipality relative to the average shown at the bottom of the page of each table.

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE III: MUNICIPAL AND SCHOOL TAXATION

Municipality	Municipal Taxation and Indices				Special Levies and Index		Supplementary School Requisitions and Indices				Equalized Mill Rates and Indices			
	Municipal Tax/D.U. ($)	Municipal Tax/D.U. Index (Avg.=100)	Municipal Tax as (%)	Municipal Tax as % of T.P.T./D.U. Index (Avg.=100)	Special Levies/D.U. ($)	Special Levies/D.U. Index (Avg.=100)	Supplementary School Req. per D.U. ($)	Supplementary School Req. per D.U. Index (Avg.=100)	Supplementary School Req. as % of T.P.T./D.U. (%)	Supplementary School Req. as % of T.P.T./D.U. Index (Avg.=100)	Municipal Equalized Mill Rate	Municipal Equalized Mill Rate Index (Avg.=100)	School Suppl. Equalized Mill Rate	School Suppl. Equalized Mill Rate Index (Avg.=100)
CITIES														
CALGARY	464	81.7	50.5	96.8	21	22.7	434	104.9	47.2	119.5	58.8	103.3	32.7	97.9
EDMONTON	456	80.3	48.4	92.6	118	129.4	369	89.2	39.1	99.0	65.6	115.3	33.4	100.0
LETHBRIDGE	389	68.4	49.2	94.3	18	19.8	383	92.5	48.5	122.7	41.6	73.2	32.6	97.7
RED DEER	434	76.3	53.6	102.6	22	23.9	354	85.6	43.7	110.7	41.9	73.6	30.2	90.3
MEDICINE HAT	306	53.7	42.6	81.6	14	14.8	398	96.2	55.5	140.5	30.0	52.7	32.7	97.9
ST. ALBERT	960	168.8	58.2	111.5	86	93.5	604	145.9	36.6	92.7	64.2	112.9	36.8	110.3
FORT McMURRAY	960	168.9	61.5	117.8	20	22.2	581	140.3	37.2	94.2	87.1	153.1	41.9	125.4
GRANDE PRAIRIE	552	97.0	50.5	96.7	135	147.0	406	98.1	37.2	94.1	72.9	128.1	37.5	112.2
LEDUC	640	112.6	46.7	89.4	295	322.1	437	105.7	31.9	80.7	69.0	121.2	33.7	100.9
CAMROSE	617	108.6	57.4	109.9	77	83.7	382	92.3	35.5	89.9	61.6	108.3	36.5	109.4
FORT SASKATCHEWAN	428	75.3	44.5	85.3	61	67.0	472	114.0	49.1	124.2	33.0	58.0	38.9	116.5
SPRUCE GROVE	639	112.4	51.9	99.5	162	176.5	430	103.9	34.9	88.4	54.1	95.2	30.3	90.9
AIRDRIE	641	112.7	65.5	125.5	7	7.6	330	79.8	33.8	85.5	52.0	91.5	24.5	73.3
WETASKIWIN	416	73.1	44.2	84.6	221	241.2	305	73.6	32.4	82.0	55.3	97.3	28.3	84.9
DRUMHELLER	626	110.2	58.7	112.5	117	128.3	323	78.0	30.3	76.6	66.4	116.7	31.3	93.6
ALL CITIES AVERAGE	**569**	**100.0**	**52.2**	**100.1**	**91**	**100.0**	**414**	**100.0**	**39.5**	**100.0**	**56.9**	**100.0**	**33.4**	**100.1**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE III: MUNICIPAL AND SCHOOL TAXATION

Municipality	Municipal Taxation and Indices				Special Levies and Index		Supplementary School Requisitions and Indices				Equalized Mill Rates and Indices			
	Municipal Tax/D.U. ($)	Municipal Tax/D.U. Index (Avg.=100)	Municipal Tax as (%)	Municipal Tax as % of T.P.T./D.U. Index (Avg.=100)	Special Levies/D.U. ($)	Special Levies/D.U. Index (Avg.=100)	Supplementary School Req. per D.U. ($)	Supplementary School Req. per D.U. Index (Avg.=100)	Supplementary School Req. as % of T.P.T./D.U. (%)	Supplementary School Req. as % of T.P.T./D.U. Index (Avg.=100)	Municipal Equalized Mill Rate	Municipal Equalized Mill Rate Index (Avg.=100)	School Suppl. Equalized Mill Rate	School Suppl. Equalized Mill Rate Index (Avg.=100)
TOWNS														
BROOKS	394	76.2	44.2	81.4	117	77.6	380	129.8	42.6	139.4	43.2	70.8	33.8	120.2
HINTON	684	132.4	61.1	112.6	119	78.7	316	108.0	28.3	92.3	49.6	81.3	23.4	83.1
EDSON	422	81.7	36.9	67.9	481	318.6	242	82.8	21.2	69.2	66.2	108.6	22.1	78.7
CROWSNEST PASS	409	79.0	45.5	83.7	263	174.6	227	77.4	25.2	82.4	70.2	115.1	27.5	98.0
TABER	415	80.2	52.0	95.8	77	51.0	306	104.4	38.3	125.3	40.2	65.9	26.1	92.8
PEACE RIVER	385	74.4	39.0	71.8	337	223.2	265	90.6	26.9	87.9	64.1	105.1	27.6	98.4
WHITECOURT	251	48.5	29.4	54.2	326	216.1	275	94.1	32.3	105.6	45.5	74.6	25.0	89.1
LACOMBE	531	102.8	68.5	126.1	28	18.5	217	74.0	27.9	91.3	47.0	77.0	18.5	65.7
STONY PLAIN	770	148.9	63.7	117.3	83	54.9	356	121.7	29.5	96.3	79.3	130.0	31.2	111.1
OKOTOKS	636	123.0	50.4	92.7	79	52.4	548	187.1	43.4	141.8	45.7	75.0	36.6	130.1
SLAVE LAKE	463	89.6	58.7	108.0	84	55.8	242	82.8	30.7	100.3	56.2	92.2	26.2	93.1
BONNYVILLE	486	94.1	47.3	87.1	179	118.6	363	124.1	35.3	115.4	56.9	93.3	30.6	109.1
INNISFAIL	428	82.8	55.9	102.9	86	56.9	252	86.0	32.9	107.5	42.9	70.4	22.9	81.6
PONOKA	377	73.0	49.7	91.6	69	46.0	312	106.7	41.1	134.5	40.1	65.8	29.4	104.7
MORINVILLE	744	143.9	51.7	95.3	173	114.6	521	178.0	36.2	118.5	74.9	122.7	45.4	161.4
DRAYTON VALLEY	605	116.9	56.5	104.0	119	79.1	347	118.3	32.4	105.8	61.9	101.4	28.4	100.9
VEGREVILLE	597	115.5	53.9	99.2	166	110.3	345	117.7	31.1	101.6	67.4	110.5	32.4	115.2
ROCKY MOUNTAIN HOUSE	430	83.2	59.5	109.6	170	112.4	123	42.1	17.0	55.7	55.5	91.0	12.9	45.9
STETTLER	497	96.1	44.2	81.4	159	105.1	469	160.2	41.7	136.3	53.3	87.3	40.0	142.2
ST. PAUL	629	121.8	56.4	103.9	171	113.4	315	107.6	28.2	92.3	61.3	100.4	30.6	108.8
HIGH RIVER	535	103.5	52.1	95.9	12	7.7	481	164.1	46.8	152.9	40.7	66.7	36.3	129.3
OLDS	542	104.9	62.3	114.7	90	59.9	238	81.3	27.3	89.3	59.5	97.6	23.3	83.0
COALDALE	463	89.5	52.5	96.7	44	29.1	375	128.0	42.5	139.0	34.4	56.4	26.4	94.0
WAINWRIGHT	438	84.7	58.2	107.2	36	24.2	278	94.9	37.0	120.8	45.3	74.3	26.4	94.1
WESTLOCK	435	84.1	53.4	98.4	142	94.1	237	81.0	29.2	95.3	55.3	90.6	24.7	88.0
CANMORE	559	108.1	59.2	108.9	61	40.5	325	110.9	34.4	112.4	45.2	74.1	25.0	89.1
COCHRANE	359	69.4	44.5	81.9	112	74.5	336	114.7	41.6	136.0	37.0	60.6	26.0	92.4
VERMILION	387	75.0	46.5	85.7	182	120.8	263	90.0	31.6	103.3	60.7	99.5	33.3	118.4
BEAUMONT	797	154.1	60.0	110.5	20	13.3	511	174.4	38.5	125.7	50.6	83.0	32.6	115.8
BARRHEAD	503	97.2	53.4	98.3	112	74.2	327	111.6	34.7	113.4	59.2	97.0	31.5	112.1
TOWNS (GROUP 1) AVG.	**506**	**97.8**	**52.2**	**96.2**	**137**	**90.5**	**326**	**111.5**	**33.5**	**109.6**	**53.6**	**87.9**	**28.5**	**101.5**
ALL TOWNS AVERAGE	**517**	**100.0**	**54.3**	**100.0**	**151**	**100.0**	**293**	**100.0**	**30.6**	**100.0**	**61.0**	**100.0**	**28.1**	**100.1**

TABLE III: MUNICIPAL AND SCHOOL TAXATION

Municipality	Municipal Taxation and Indices				Special Levies and Index		Supplementary School Requisitions and Indices				Equalized Mill Rates and Indices			
	Municipal Tax/D.U. ($)	Municipal Tax/D.U. Index (Avg.=100)	Municipal Tax as (%)	Municipal Tax as % of T.P.T./D.U. Index (Avg.=100)	Special Levies/D.U. ($)	Special Levies/D.U. Index (Avg.=100)	Supplementary School Req. per D.U. ($)	Supplementary School Req. per D.U. Index (Avg.=100)	Supplementary School Req. as % of T.P.T./D.U. (%)	Supplementary School Req. as % of T.P.T./D.U. Index (Avg.=100)	Municipal Equalized Mill Rate	Municipal Equalized Mill Rate Index (Avg.=100)	School Suppl. Equalized Mill Rate	School Suppl. Equalized Mill Rate Index (Avg.=100)
SYLVAN LAKE	596	115.3	59.4	109.4	128	84.6	280	95.5	27.9	91.1	50.8	83.2	22.6	80.5
REDCLIFF	600	116.0	62.0	114.1	65	42.8	303	103.6	31.4	102.5	58.2	95.4	29.8	106.1
PINCHER CREEK	610	118.0	66.3	122.1	43	28.2	268	91.4	29.1	95.1	58.5	96.0	23.9	85.1
DEVON	647	125.2	53.1	97.8	11	7.5	560	191.3	46.0	150.2	45.2	74.1	41.6	148.2
GRAND CENTRE	336	64.9	37.9	69.7	254	168.7	296	101.2	33.4	109.2	50.4	82.7	28.0	99.5
GRANDE CACHE	755	146.1	72.9	134.3	0	0.0	280	95.7	27.1	88.5	62.9	103.1	24.2	86.3
STRATHMORE	967	187.1	71.6	131.8	106	70.3	278	94.9	20.6	67.2	80.1	131.3	21.1	75.1
CARDSTON	525	101.5	68.3	125.7	0	0.0	244	83.3	31.7	103.7	48.8	80.0	23.5	83.6
COLD LAKE	627	121.3	56.4	103.8	65	42.9	421	143.7	37.8	123.6	46.2	75.7	28.0	99.7
CLARESHOLM	437	84.5	49.5	91.2	92	60.7	353	120.6	40.1	130.9	44.1	72.3	32.7	116.2
THREE HILLS	408	78.9	55.8	102.8	75	49.8	248	84.7	33.9	110.9	46.5	76.2	25.5	90.7
FAIRVIEW	500	96.8	47.1	86.7	205	136.1	357	121.8	33.6	109.7	58.1	95.3	35.1	124.7
DIDSBURY	488	94.3	55.9	102.9	114	75.4	272	92.7	31.1	101.7	53.3	87.4	24.4	86.8
FORT MACLEOD	503	97.3	60.0	110.6	52	34.6	283	96.5	33.7	110.2	58.7	96.2	32.1	114.2
HANNA	729	141.1	73.1	134.6	63	41.7	206	70.2	20.6	67.3	70.6	115.7	18.7	66.6
HIGH LEVEL	243	47.0	25.2	46.4	390	258.8	330	112.7	34.3	112.0	64.5	105.8	33.6	119.6
RAYMOND	533	103.1	64.6	118.9	0	0.0	292	99.8	35.4	115.7	45.1	73.9	26.8	95.4
HIGH PRAIRIE	432	83.5	45.8	84.4	257	170.4	253	86.5	26.9	87.9	65.1	106.8	27.5	97.9
GRIMSHAW	543	105.0	46.1	84.9	341	226.1	294	100.3	24.9	81.5	74.2	121.6	27.1	96.4
LAC LA BICHE	487	94.2	34.0	62.6	679	450.4	266	90.8	18.6	60.7	88.9	145.8	25.6	91.2
GIBBONS	823	159.2	59.2	109.1	113	75.0	453	154.8	32.6	106.6	71.4	117.0	36.9	131.4
SWAN HILLS	798	154.3	75.4	138.9	105	69.3	155	53.1	14.7	48.0	99.2	162.7	16.7	59.5
VALLEYVIEW	565	109.4	60.6	111.5	177	117.6	191	65.2	20.4	66.8	79.1	129.7	21.5	76.4
FOX CREEK	503	97.2	58.7	108.2	116	76.7	238	81.1	27.8	90.7	54.4	89.2	21.8	77.6
REDWATER	457	88.4	48.6	89.5	129	85.4	355	121.1	37.7	123.3	54.4	89.2	36.7	130.5
ATHABASCA	523	101.2	50.8	93.6	140	93.0	366	124.9	35.6	116.2	62.9	103.2	36.4	129.4
BEAVERLODGE	237	45.8	25.5	47.0	339	225.0	352	120.1	37.9	123.9	55.7	91.3	39.2	139.6
RIMBEY	472	91.2	57.6	106.0	111	73.8	236	80.7	28.9	94.3	68.6	112.5	28.4	101.1
SUNDRE	367	71.0	47.8	88.1	180	119.3	220	75.3	28.7	93.9	49.6	81.2	23.6	83.9
PROVOST	599	115.8	46.2	85.1	346	229.6	351	119.8	27.1	88.5	76.4	125.2	30.1	107.1
TOWNS (GROUP 2) AVG.	**544**	**105.2**	**54.5**	**100.4**	**157**	**103.8**	**300**	**102.5**	**30.3**	**99.1**	**61.4**	**100.6**	**28.1**	**100.0**
ALL TOWNS AVERAGE	**517**	**100.0**	**54.3**	**100.0**	**151**	**100.0**	**293**	**100.0**	**30.6**	**100.0**	**61.0**	**100.0**	**28.1**	**100.1**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

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	Municipal Tax/D.U. ($)	Municipal Tax/D.U. Index (Avg.=100)	Municipal Tax as (%)	Municipal Tax as % of T.P.T./D.U. Index (Avg.=100)	Special Levies/D.U. ($)	Special Levies/D.U. Index (Avg.=100)	Supplementary School Req. per D.U. ($)	Supplementary School Req. per D.U. Index (Avg.=100)	Supplementary School Req. as % of T.P.T./D.U. (%)	Supplementary School Req. as % of T.P.T./D.U. Index (Avg.=100)	Municipal Equalized Mill Rate	Municipal Equalized Mill Rate Index (Avg.=100)	School Suppl. Equalized Mill Rate	School Suppl. Equalized Mill Rate Index (Avg.=100)
BLACKFALDS	551	106.5	73.8	136.0	0	0.0	195	66.6	26.2	85.5	52.3	85.8	18.7	66.4
MAGRATH	439	85.0	55.5	102.1	98	65.1	255	87.0	32.2	105.1	43.4	71.2	23.7	84.3
BOW ISLAND	418	80.9	51.1	94.1	121	80.3	279	95.4	34.1	111.5	52.3	85.7	28.0	99.8
NANTON	497	96.1	49.2	90.6	147	97.4	366	124.9	36.2	118.4	49.7	81.4	32.3	115.1
PICTURE BUTTE	538	104.1	60.6	111.6	65	42.8	286	97.6	32.2	105.1	57.6	94.4	27.3	97.1
MILLET	548	106.1	47.1	86.8	307	203.3	308	105.2	26.5	86.6	76.3	125.0	29.5	105.1
LAMONT	778	150.6	61.3	112.8	179	118.5	313	107.0	24.7	80.6	89.7	147.0	30.4	108.0
CARSTAIRS	697	134.7	66.7	122.8	62	41.0	286	97.8	27.4	89.6	65.7	107.6	25.4	90.3
PENHOLD	441	85.2	64.2	118.2	0	0.0	246	84.0	35.8	117.1	45.5	74.7	23.9	84.9
TOFIELD	593	114.8	56.8	104.5	107	70.7	345	117.9	33.0	107.9	57.1	93.6	30.6	108.7
CROSSFIELD	419	81.1	43.4	80.0	187	123.8	359	122.5	37.2	121.6	48.1	78.8	26.4	93.9
BLACK DIAMOND	553	107.1	63.7	117.3	4	2.8	312	106.4	35.8	117.1	66.1	108.3	36.3	129.2
VULCAN	629	121.7	56.0	103.1	208	138.0	287	97.9	25.5	83.4	72.3	118.6	26.3	93.6
MAYERTHORPE	503	97.4	59.1	108.8	128	85.1	221	75.3	25.9	84.6	72.3	118.6	25.7	91.5
ELK POINT	404	78.1	61.9	113.9	30	19.8	219	74.8	33.6	109.6	41.0	67.2	21.2	75.4
BON ACCORD	788	152.4	60.0	110.5	114	75.8	411	140.4	31.3	102.3	75.1	123.0	36.6	130.3
CORONATION	438	84.8	62.7	115.4	137	91.1	124	42.2	17.7	57.8	64.1	105.0	15.0	53.3
TURNER VALLEY	454	87.8	50.5	93.0	117	77.4	329	112.2	36.5	119.4	53.1	87.0	36.2	128.8
SEXSMITH	548	106.0	44.3	81.7	345	228.6	343	117.2	27.8	90.7	75.0	122.9	37.4	133.0
WEMBLEY	262	50.7	26.0	47.8	404	267.9	343	117.1	34.0	111.1	63.3	103.8	37.7	134.1
BASSANO	366	70.8	34.2	63.1	534	354.2	169	57.7	15.8	51.6	70.8	116.0	18.7	66.4
FALHER	478	92.5	41.2	75.8	284	188.0	399	136.4	34.4	112.4	68.0	111.6	45.2	161.0
BRUDERHEIM	841	162.7	52.0	95.7	395	261.6	383	130.8	23.7	77.3	104.3	171.0	34.2	121.8
VIKING	660	127.7	63.6	117.1	63	42.0	315	107.5	30.3	99.1	69.4	113.8	30.3	107.9
CALMAR	479	92.8	47.2	86.9	204	135.3	332	113.5	32.7	106.9	77.2	126.5	35.6	126.7
RAINBOW LAKE	775	149.9	68.1	125.5	39	25.9	323	110.4	28.4	92.8	76.1	124.7	29.9	106.5
MANNING	214	41.3	27.4	50.4	268	177.9	299	102.0	38.3	125.1	37.6	61.7	28.2	100.3
TWO HILLS	478	92.4	60.7	111.7	109	72.6	200	68.4	25.4	83.1	73.5	120.4	25.6	91.3
SPIRIT RIVER	312	60.4	34.2	62.9	368	243.7	234	80.1	25.6	83.8	68.2	111.9	29.1	103.4
SMOKY LAKE	299	57.8	40.4	74.4	146	96.7	295	100.8	39.9	130.3	33.5	54.8	26.7	94.9
TOWNS (GROUP 3) AVG.	**513**	**99.3**	**52.8**	**97.1**	**172**	**114.3**	**293**	**99.9**	**30.3**	**98.9**	**63.3**	**103.7**	**29.1**	**103.4**
ALL TOWNS AVERAGE	**517**	**100.0**	**54.3**	**100.0**	**151**	**100.0**	**293**	**100.0**	**30.6**	**100.0**	**61.0**	**100.0**	**28.1**	**100.1**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE III: MUNICIPAL AND SCHOOL TAXATION

Municipality	Municipal Taxation and Indices				Special Levies and Index		Supplementary School Requisitions and Indices				Equalized Mill Rates and Indices			
	Municipal Tax/D.U. ($)	Municipal Tax/D.U. Index (Avg.=100)	Municipal Tax as (%)	Municipal Tax as % of T.P.T./D.U. Index (Avg.=100)	Special Levies/D.U. ($)	Special Levies/D.U. Index (Avg.=100)	Supplementary School Req. per D.U. ($)	Supplementary School Req. per D.U. Index (Avg.=100)	Supplementary School Req. as % of T.P.T./D.U. (%)	Supplementary School Req. as % of T.P.T./D.U. Index (Avg.=100)	Municipal Equalized Mill Rate	Municipal Equalized Mill Rate Index (Avg.=100)	School Suppl. Equalized Mill Rate	School Suppl. Equalized Mill Rate Index (Avg.=100)
KILLAM	596	115.4	62.1	114.4	149	98.6	215	73.5	22.4	73.3	69.2	113.5	21.5	76.7
CASTOR	630	121.8	75.5	139.1	35	23.1	169	57.7	20.3	66.3	68.4	112.1	18.3	65.3
MCLENNAN	541	104.7	53.1	97.8	191	126.4	287	98.1	28.2	92.1	91.5	150.0	35.0	124.7
OYEN	513	99.3	54.9	101.1	101	66.7	321	109.6	34.3	112.2	57.5	94.2	32.3	115.0
VAUXHALL	473	91.6	38.5	70.8	496	328.9	262	89.3	21.2	69.4	79.3	129.9	26.4	94.0
BOWDEN	490	94.8	65.6	120.8	44	29.0	213	72.9	28.6	93.4	61.2	100.4	24.2	86.0
TROCHU	539	104.3	55.9	103.0	183	121.6	242	82.5	25.1	81.9	70.0	114.7	25.6	91.2
SEDGEWICK	510	98.7	67.5	124.3	13	8.8	233	79.4	30.8	100.5	54.3	89.1	25.0	89.0
ECKVILLE	547	105.9	74.6	137.4	26	17.4	160	54.6	21.8	71.3	67.4	110.5	19.2	68.4
MILK RIVER	307	59.4	35.4	65.2	288	190.8	273	93.3	31.5	102.8	48.3	79.1	26.9	95.7
BASHAW	365	70.6	52.6	96.9	2	1.1	327	111.7	47.1	154.0	63.3	103.8	40.0	142.4
DAYSLAND	555	107.4	66.8	123.1	35	22.9	241	82.3	29.0	94.8	64.1	105.1	25.8	91.9
HARDISTY	447	86.4	70.0	128.9	4	2.8	187	64.0	29.4	96.0	64.3	105.4	26.4	94.0
MUNDARE	583	112.8	48.8	89.9	353	234.0	259	88.4	21.7	70.8	95.0	155.8	34.0	120.8
STAVELY	493	95.4	60.3	111.0	25	16.5	300	102.5	36.7	119.9	52.9	86.5	32.7	116.2
GRANUM	429	83.1	67.5	124.3	27	18.1	179	61.2	28.2	92.1	67.8	111.2	26.7	95.0
GLEICHEN	416	80.6	52.1	95.9	234	155.3	149	51.0	18.7	61.0	83.6	137.0	21.4	76.2
IRVINE	517	99.9	75.9	139.7	123	81.7	41	14.1	6.0	19.8	82.0	134.5	5.8	20.5
TOWNS (GROUP 4) AVG.	**497**	**96.2**	**59.8**	**110.2**	**129**	**85.8**	**226**	**77.0**	**26.7**	**87.3**	**68.9**	**112.9**	**26.0**	**92.4**
ALL TOWNS AVERAGE	**517**	**100.0**	**54.3**	**100.0**	**151**	**100.0**	**293**	**100.0**	**30.6**	**100.0**	**61.0**	**100.0**	**28.1**	**100.1**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE III: MUNICIPAL AND SCHOOL TAXATION

Municipality	Municipal Taxation and Indices				Special Levies and Index		Supplementary School Requisitions and Indices				Equalized Mill Rates and Indices			
	Municipal Tax/D.U. ($)	Municipal Tax/D.U. Index (Avg.=100)	Municipal Tax as (%)	Municipal Tax as % of T.P.T./D.U. Index (Avg.=100)	Special Levies/D.U. ($)	Special Levies/D.U. Index (Avg.=100)	Supplementary School Req. per D.U. ($)	Supplementary School Req. per D.U. Index (Avg.=100)	Supplementary School Req. as % of T.P.T./D.U. (%)	Supplementary School Req. as % of T.P.T./D.U. Index (Avg.=100)	Municipal Equalized Mill Rate	Municipal Equalized Mill Rate Index (Avg.=100)	School Suppl. Equalized Mill Rate	School Suppl. Equalized Mill Rate Index (Avg.=100)
VILLAGES														
COALHURST	268	66.7	39.4	68.8	151	159.4	262	123.9	38.5	122.1	39.6	63.3	26.7	96.5
LEGAL	612	152.1	62.6	109.2	92	97.3	274	129.5	28.0	88.9	71.5	114.4	27.7	99.9
FORESTBURG	338	84.1	58.7	102.5	0	0.0	238	112.5	41.3	131.1	36.3	58.2	25.9	93.5
BENTLEY	393	97.8	54.5	95.1	124	131.6	204	96.5	26.3	89.7	46.0	73.5	19.4	69.9
STIRLING	692	172.1	70.1	122.4	0	0.0	295	139.3	29.9	94.8	73.8	118.0	30.2	108.9
ALIX	497	123.5	73.0	127.4	11	11.3	173	81.8	25.4	80.7	57.2	91.5	19.2	69.4
MANNVILLE	248	61.6	45.8	80.0	56	59.0	237	112.1	43.8	139.2	39.4	63.0	31.1	112.4
EVANSBURG	654	162.7	70.1	122.3	77	81.2	203	95.9	21.7	68.9	85.4	136.7	21.5	77.5
BOYLE	362	90.1	39.4	68.8	228	241.4	328	155.3	35.7	113.4	48.8	78.0	33.5	121.0
IRRICANA	722	179.5	53.9	94.0	330	348.5	289	136.6	21.5	68.4	93.9	150.3	26.5	95.5
HYTHE	249	62.0	36.4	63.4	182	192.2	255	120.5	37.1	117.9	49.9	79.9	33.9	122.3
CONSORT	546	135.8	73.1	127.5	51	53.6	151	71.3	20.2	64.0	75.8	121.4	19.8	71.5
RYCROFT	591	147.0	52.8	92.2	283	299.4	245	115.8	21.9	69.4	91.8	146.9	29.9	107.9
BERWYN	498	123.8	57.2	99.8	133	140.1	240	113.7	27.6	87.6	68.4	109.5	28.2	101.9
ONOWAY	611	151.8	48.5	84.7	347	366.7	301	142.4	23.9	75.9	76.0	121.6	27.2	98.1
THORSBY	888	220.7	55.7	97.2	328	346.3	379	179.3	23.8	75.5	96.8	154.8	33.2	120.0
KITSCOTY	307	76.4	43.8	76.5	85	90.1	309	146.0	44.0	139.7	34.9	55.8	27.9	100.6
FOREMOST	469	116.6	51.4	89.6	182	192.6	262	124.0	28.7	91.1	63.2	101.2	28.7	103.5
WABAMUN	214	53.3	40.0	69.8	53	55.8	269	127.1	50.1	159.2	25.2	40.3	30.0	108.1
DELBURNE	227	56.5	48.1	83.9	62	65.5	183	86.7	38.8	123.2	35.9	57.5	23.5	85.0
BRETON	366	91.0	65.2	113.7	0	0.0	196	92.6	34.8	110.6	64.0	102.3	32.3	116.6
NOBLEFORD	440	109.4	47.8	83.3	175	194.6	307	145.1	33.3	105.7	47.8	76.5	26.9	97.2
BEISEKER	722	179.4	72.0	125.7	0	0.0	281	132.7	28.0	88.9	65.8	105.3	23.8	85.8
MARWAYNE	416	103.4	58.1	101.5	65	68.6	234	110.9	32.8	104.1	58.5	93.5	27.9	100.8
HINES CREEK	296	73.6	34.8	60.8	372	393.8	182	86.2	21.4	68.0	77.4	123.9	30.6	110.6
MIRROR	499	124.1	78.9	137.7	0	0.0	134	63.2	21.1	67.0	72.6	116.1	19.3	69.9
RYLEY	590	146.7	60.9	106.3	169	179.0	210	99.2	21.6	68.7	99.6	159.4	30.1	108.8
WARNER	449	111.8	57.3	100.0	144	152.7	191	90.2	24.3	77.2	75.3	120.4	26.9	97.2
ANDREW	503	125.0	63.9	111.6	92	97.3	191	90.5	24.3	77.3	98.7	157.9	34.0	122.8
IRMA	342	84.9	59.3	103.4	16	17.2	219	103.4	37.9	120.4	45.8	73.2	27.2	98.4
VILLAGES (GROUP 1) AVG.	**467**	**116.1**	**55.8**	**97.3**	**127**	**134.2**	**241**	**114.1**	**30.3**	**96.3**	**63.8**	**102.1**	**27.4**	**99.1**
ALL VILLAGES AVERAGE	**402**	**100.0**	**57.3**	**99.9**	**95**	**100.0**	**211**	**100.0**	**31.5**	**100.0**	**62.5**	**100.0**	**27.7**	**99.9**

TABLE III: MUNICIPAL AND SCHOOL TAXATION

Municipality	Municipal Taxation and Indices				Special Levies and Index		Supplementary School Requisitions and Indices				Equalized Mill Rates and Indices			
	Municipal Tax/D.U. ($)	Municipal Tax/D.U. Index (Avg.=100)	Municipal Tax as (%)	Municipal Tax as % of T.P.T./D.U. Index (Avg.=100)	Special Levies/D.U. ($)	Special Levies/D.U. Index (Avg.=100)	Supplementary School Req. per D.U. ($)	Supplementary School Req. per D.U. Index (Avg.=100)	Supplementary School Req. as % of T.P.T./D.U. (%)	Supplementary School Req. as % of T.P.T./D.U. Index (Avg.=100)	Municipal Equalized Mill Rate	Municipal Equalized Mill Rate Index (Avg.=100)	School Suppl. Equalized Mill Rate	School Suppl. Equalized Mill Rate Index (Avg.=100)
THORHILD	403	100.1	46.2	80.7	133	140.6	335	158.5	38.5	122.1	55.5	88.9	40.7	147.0
GLENDON	335	83.2	49.6	86.6	83	87.5	257	121.5	38.1	120.9	46.4	74.2	30.5	110.1
ENTWISTLE	505	125.6	59.8	104.3	76	79.8	264	125.0	31.3	99.3	63.0	100.8	30.5	110.3
WARBURG	559	139.0	52.1	90.9	143	151.1	371	175.5	34.6	109.8	58.3	93.3	35.1	126.6
NAMPA	259	64.3	50.3	87.8	45	47.2	211	99.7	41.0	130.1	38.3	61.3	27.1	97.8
ACME	691	171.9	76.1	132.8	0	0.0	217	102.8	23.9	75.9	76.2	121.9	23.2	83.6
DUCHESS	500	124.3	62.7	109.4	87	92.3	211	99.6	26.4	83.8	56.3	90.1	18.7	67.5
CARBON	453	112.5	62.3	108.8	0	0.0	274	129.4	37.7	119.6	45.7	73.1	26.1	94.3
CLYDE	346	86.0	66.7	116.4	11	11.7	162	76.6	31.2	99.0	55.2	88.3	26.2	94.5
LINDEN	627	155.8	68.1	118.8	31	33.2	263	124.2	28.5	90.6	67.3	107.6	26.0	93.9
HOLDEN	464	115.3	60.0	104.7	129	135.9	181	85.5	23.4	74.3	89.9	143.8	30.2	109.1
DONNELLY	413	102.8	59.0	102.9	76	80.7	211	99.8	30.1	95.6	68.0	108.8	26.2	94.6
BARNWELL	359	89.2	45.2	78.8	145	153.5	290	137.2	36.5	116.0	40.7	65.2	25.1	90.5
CHAUVIN	403	100.1	59.7	104.2	99	104.4	173	81.9	25.7	81.5	70.5	112.8	25.1	90.7
EDGERTON	361	89.9	64.4	112.3	13	13.4	187	88.6	33.4	105.9	53.3	85.3	26.1	94.4
CAROLINE	810	201.5	73.7	128.7	201	212.5	88	41.4	8.0	25.3	123.7	198.0	11.9	42.9
MYRNAM	226	56.1	54.8	95.7	0	0.0	186	88.0	45.2	143.4	29.5	47.2	25.4	91.6
BAWLF	216	53.7	31.8	55.4	54	57.3	410	193.9	60.3	191.4	24.7	39.5	39.3	141.9
WILLINGDON	436	108.3	62.5	109.1	78	82.5	183	86.5	26.3	83.4	67.0	107.2	26.2	94.6
SANGUDO	438	108.9	74.2	129.4	0	0.0	153	72.2	25.8	82.0	73.4	117.4	25.2	91.0
GIROUXVILLE	450	111.9	71.6	125.0	0	0.0	178	84.4	28.4	90.1	68.2	109.0	26.9	97.0
TILLEY	491	122.1	73.8	128.8	43	45.3	131	62.1	19.8	62.7	76.1	121.7	18.7	67.5
WILDWOOD	358	89.0	66.1	115.3	6	6.2	178	84.2	32.8	104.2	75.7	121.1	23.4	84.5
COUTTS	256	63.6	27.2	47.4	491	519.2	195	92.3	20.7	65.7	71.1	113.7	28.1	101.4
CHAMPION	336	83.6	62.3	108.8	65	68.3	139	65.5	25.7	81.5	72.7	116.4	27.5	99.4
CLIVE	374	92.9	64.5	112.6	0	0.0	206	97.2	35.5	112.7	35.1	56.1	19.5	70.3
CREMONA	379	94.2	57.3	100.1	75	79.6	206	97.6	31.2	99.2	48.6	77.8	24.7	89.2
NEW SAREPTA	445	110.5	59.5	103.9	0	0.0	302	142.9	40.5	128.4	50.1	80.1	33.8	122.1
STANDARD	453	112.7	62.3	108.8	45	47.4	229	108.3	31.5	100.0	45.7	73.1	21.4	77.3
VILNA	305	75.9	54.7	95.4	53	56.2	200	94.6	35.8	113.6	43.6	69.8	25.8	93.0
VILLAGES (GROUP 2) AVG.	**422**	**104.8**	**59.3**	**103.5**	**73**	**76.9**	**220**	**103.9**	**31.6**	**100.3**	**59.7**	**95.5**	**26.5**	**95.6**
ALL VILLAGES AVERAGE	**402**	**100.0**	**57.3**	**99.9**	**95**	**100.0**	**211**	**100.0**	**31.5**	**100.0**	**62.5**	**100.0**	**27.7**	**99.9**

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ROSEMARY	289	71.9	54.1	94.3	96	101.8	149	70.6	27.9	88.7	49.1	78.5	18.8	67.9
VETERAN	409	101.6	79.4	138.6	7	7.5	99	46.7	19.2	60.9	84.5	135.2	20.2	72.8
GLENWOOD	268	66.7	46.2	80.6	52	55.4	260	123.1	44.8	142.2	26.6	42.6	23.2	83.9
BIG VALLEY	272	67.7	55.3	96.6	40	42.4	180	85.0	36.5	115.9	46.2	74.0	28.2	101.7
YOUNGSTOWN	261	64.8	56.4	98.4	92	97.7	109	51.5	23.6	74.9	53.6	85.8	18.4	66.3
HAY LAKES	538	133.9	56.0	97.7	32	33.8	391	184.9	40.7	129.1	57.3	91.8	41.1	148.4
BARONS	320	79.5	61.6	107.6	81	85.5	118	55.9	22.8	72.3	58.5	93.7	18.8	67.8
ROCKYFORD	520	129.4	73.1	127.6	33	34.7	159	75.0	22.3	70.7	62.3	99.6	18.2	65.7
COWLEY	481	119.6	66.9	116.8	0	0.0	238	112.4	33.1	105.0	50.9	81.5	27.9	100.7
LONGVIEW	403	100.1	56.9	99.2	37	39.5	268	126.8	37.9	120.2	55.1	88.2	35.5	128.2
KINUSO	236	58.8	59.6	104.0	53	56.3	107	50.6	27.0	85.7	89.6	143.3	25.4	91.9
LOUGHEED	471	117.1	62.6	109.3	110	115.8	172	81.1	22.8	72.4	84.2	134.8	25.3	91.2
BURDETT	309	76.8	47.0	82.0	236	249.0	113	53.5	17.2	54.6	78.2	125.2	19.9	71.9
WASKATENAU	485	120.5	76.6	133.6	9	9.7	139	65.8	22.0	69.8	66.0	105.6	19.5	70.5
NEW NORWAY	363	90.2	52.4	91.4	0	0.0	330	156.0	47.6	151.2	47.2	75.6	43.8	158.3
HUGHENDEN	430	107.0	68.0	118.7	31	33.0	171	80.9	27.0	85.8	77.8	124.4	30.6	110.3
STROME	370	92.0	57.5	100.3	96	101.6	178	84.0	27.6	87.6	60.6	96.9	26.0	94.0
BLACKIE	682	169.5	49.9	87.0	349	369.2	336	159.1	24.6	78.1	92.0	147.3	37.8	136.3
CARMANGAY	295	73.4	61.2	106.8	6	5.9	182	85.9	37.6	119.5	45.0	72.0	26.9	97.2
ELNORA	116	28.8	37.0	64.6	22	23.5	175	82.6	55.9	177.3	17.4	27.9	23.4	84.4
MORRIN	337	83.7	35.1	61.2	425	449.2	199	93.9	20.7	65.7	86.6	138.6	28.5	102.9
HILLSPRING	419	104.2	73.4	128.1	0	0.0	152	71.7	26.6	84.4	45.7	73.2	17.4	62.8
CEREAL	444	110.5	45.2	78.9	335	353.6	204	96.6	20.8	65.9	90.7	145.2	26.9	97.0
GRASSY LAKE	478	118.8	77.5	135.3	0	0.0	138	65.5	22.5	71.3	83.3	133.2	25.9	93.5
CHIPMAN	474	117.8	53.9	94.0	110	116.3	296	139.9	33.6	106.7	64.4	103.0	40.6	146.7
WANHAM	316	78.6	64.4	112.3	83	88.2	92	43.3	18.7	59.2	85.4	136.6	22.0	79.3
DONALDA	288	71.5	52.9	92.4	48	50.3	208	98.4	38.3	121.6	45.2	72.3	31.1	112.4
PLAMONDON	540	134.2	62.9	109.7	90	95.1	229	108.2	26.6	84.6	75.1	120.2	27.4	98.9
EMPRESS	422	105.0	80.6	140.6	0	0.0	102	48.2	19.4	61.7	127.0	203.3	29.7	107.2
DELIA	226	56.2	47.4	82.8	21	22.5	229	108.4	48.1	152.7	32.9	52.6	32.7	118.0
VILLAGES (GROUP 3) AVG.	**382**	**95.0**	**59.0**	**103.0**	**83**	**87.9**	**191**	**90.2**	**29.8**	**94.5**	**64.6**	**103.4**	**27.0**	**97.6**
ALL VILLAGES AVERAGE	**402**	**100.0**	**57.3**	**99.9**	**95**	**100.0**	**211**	**100.0**	**31.5**	**100.0**	**62.5**	**100.0**	**27.7**	**99.9**

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Municipality	Municipal Taxation and Indices				Special Levies and Index		Supplementary School Requisitions and Indices				Equalized Mill Rates and Indices			
	Municipal Tax/D.U. ($)	Municipal Tax/D.U. Index (Avg.=100)	Municipal Tax as (%)	Municipal Tax as % of T.P.T./D.U. Index (Avg.=100)	Special Levies/D.U. ($)	Special Levies/D.U. Index (Avg.=100)	Supplementary School Req. per D.U. ($)	Supplementary School Req. per D.U. Index (Avg.=100)	Supplementary School Req. as % of T.P.T./D.U. (%)	Supplementary School Req. as % of T.P.T./D.U. Index (Avg.=100)	Municipal Equalized Mill Rate	Municipal Equalized Mill Rate Index (Avg.=100)	School Suppl. Equalized Mill Rate	School Suppl. Equalized Mill Rate Index (Avg.=100)
INNISFREE	325	80.7	58.5	102.0	31	32.6	200	94.5	36.0	114.2	51.7	82.8	30.7	110.9
HEISLER	271	67.4	57.1	99.6	29	31.1	174	82.5	36.7	116.5	41.2	65.9	25.7	92.9
CAYLEY	486	120.9	56.7	99.0	90	95.6	280	132.7	32.7	103.9	60.8	97.3	36.4	131.3
FORT ASSINIBOINE	362	90.1	49.5	86.4	171	180.5	199	94.1	27.2	86.3	97.7	156.4	31.9	115.0
ROSALIND	288	71.5	42.3	73.9	86	90.9	306	144.8	45.0	143.0	41.0	65.6	39.1	141.2
DEWBERRY	390	96.9	56.8	99.1	112	118.5	184	87.2	26.9	85.3	64.6	103.3	25.2	91.1
TORRINGTON	348	86.4	61.8	107.8	54	57.6	161	76.0	28.6	90.7	58.7	93.9	27.1	98.0
AMISK	268	66.6	38.4	67.0	238	251.2	192	91.0	27.6	87.5	80.4	128.7	32.7	118.1
ALLIANCE	493	122.7	77.5	135.3	0	0.0	143	67.7	22.5	71.4	87.2	139.5	25.5	92.0
RADWAY	876	217.9	72.1	125.8	34	35.6	306	144.8	25.2	79.9	118.1	189.0	39.2	141.3
EAGLESHAM	322	80.1	57.5	100.3	109	115.2	129	61.1	23.1	73.2	95.5	152.8	29.9	107.9
CZAR	102	25.4	47.7	83.3	0	0.0	112	53.0	52.3	165.9	25.4	40.7	28.7	103.6
BOTHA	363	90.3	59.0	102.9	28	29.1	225	106.6	36.6	116.1	39.7	63.5	24.8	89.4
LOMOND	513	127.4	59.2	103.3	129	136.2	225	106.3	25.9	82.4	69.3	110.9	27.2	98.3
GALAHAD	318	79.1	72.2	126.0	0	0.0	122	57.9	27.8	88.3	68.4	109.5	26.0	94.0
PARADISE VALLEY	179	44.5	44.3	77.3	89	94.5	136	64.2	33.6	106.6	47.6	76.1	27.8	100.5
BITTERN LAKE	206	51.1	32.6	56.9	0	0.0	425	201.0	67.4	214.0	37.6	60.1	41.9	151.3
HALKIRK	471	117.1	78.8	137.6	36	37.7	91	42.9	15.2	48.2	78.3	125.2	14.1	50.8
MUNSON	536	133.2	25.4	44.3	1,244	1,315.1	330	156.3	15.7	49.7	158.2	253.1	35.0	126.4
HUSSAR	378	93.9	57.1	99.6	104	110.0	180	85.1	27.2	86.3	49.6	79.3	21.7	78.3
DERWENT	215	53.5	66.6	116.2	0	0.0	108	51.1	33.4	106.1	53.1	85.0	25.9	93.6
ARROWWOOD	203	50.4	44.4	77.5	59	62.0	196	92.5	42.8	135.8	27.5	44.0	26.1	94.2
MINBURN	178	44.3	49.9	87.1	51	54.0	128	60.5	35.8	113.6	53.7	85.9	33.5	120.9
EDBERG	218	54.2	42.8	74.7	0	0.0	292	137.9	57.2	181.7	27.4	43.8	38.3	138.1
LAVOY	595	148.0	76.1	132.9	7	7.2	180	85.0	23.0	73.0	96.8	154.8	30.6	110.6
FERINTOSH	397	98.8	55.4	96.7	70	74.5	249	117.8	34.8	110.3	68.6	109.7	40.2	145.1
MILO	341	84.9	62.2	108.6	0	0.0	207	98.0	37.8	119.9	41.4	66.2	26.5	95.7
WARSPITE	376	93.6	66.0	115.1	65	68.6	129	61.2	22.7	72.0	72.6	116.1	23.7	85.7
CLUNY	334	82.9	48.6	84.8	216	228.2	137	64.8	19.9	63.3	66.1	105.7	21.1	76.4
HAIRY HILL	189	46.9	61.9	108.1	0	0.0	116	54.9	38.1	120.9	45.3	72.5	26.0	94.0
RUMSEY	353	87.6	62.9	109.7	0	0.0	208	98.5	37.1	117.9	49.2	78.7	31.9	115.2
GADSBY	52	12.9	22.9	39.9	0	0.0	175	82.8	77.1	244.8	8.1	13.0	34.2	123.3
VILLAGES (GROUP 4) AVG.	**342**	**85.0**	**55.1**	**96.2**	**95**	**100.8**	**195**	**92.3**	**34.1**	**108.4**	**61.9**	**99.0**	**29.6**	**107.0**
VILLAGES AVERAGE	**402**	**100.0**	**57.3**	**99.[illegible]**	**95**	**100.0**	**211**	**100.0**	**31.5**	**100.0**	**62.5**	**100.0**	**27.7**	**99.9**

TABLE III: MUNICIPAL AND SCHOOL TAXATION

Municipality	Municipal Taxation and Indices				Special Levies and Index		Supplementary School Requisitions and Indices				Equalized Mill Rates and Indices			
	Municipal Tax/D.U. ($)	Municipal Tax/D.U. Index (Avg.=100)	Municipal Tax as (%)	Municipal Tax as % of T.P.T./D.U. Index (Avg.=100)	Special Levies/D.U. ($)	Special Levies/D.U. Index (Avg.=100)	Supplementary School Req. per D.U. ($)	Supplementary School Req. per D.U. Index (Avg.=100)	Supplementary School Req. as % of T.P.T./D.U. (%)	Supplementary School Req. as % of T.P.T./D.U. Index (Avg.=100)	Municipal Equalized Mill Rate	Municipal Equalized Mill Rate Index (Avg.=100)	School Suppl. Equalized Mill Rate	School Suppl. Equalized Mill Rate Index (Avg.=100)
SUMMER VILLAGES														
CHESTERMERE LAKE S.V.	657	255.6	50.5	113.0	241		402	133.0	30.9	56.4	51.8	204.6	23.7	81.6
ALBERTA BEACH S.V.	443	172.4	75.8	169.6	0		141	46.7	24.2	44.0	77.5	306.2	25.0	86.1
EDMONTON BEACH S.V.	463	180.2	70.3	157.3	0		196	64.7	29.7	54.1	69.3	274.0	29.7	102.6
ISLAND LAKE S.V.	104	40.5	29.0	64.9	0		255	84.3	71.0	129.3	13.9	54.8	36.3	125.2
SANDY BEACH S.V.	214	83.5	53.2	119.0	0		189	62.4	46.8	85.2	26.8	106.0	24.9	85.8
NORGLENWOLD S.V.	232	90.5	33.6	75.3	27		431	142.6	62.4	113.7	13.3	52.6	23.5	81.1
SUNSET POINT S.V.	324	126.0	51.3	114.8	0		307	101.6	48.7	88.7	26.3	103.9	25.4	87.6
GULL LAKE S.V.	323	125.6	67.0	149.8	0		159	52.6	33.0	60.1	37.6	148.7	18.9	65.3
SEBA BEACH S.V.	325	126.4	65.5	146.5	0		171	56.6	34.5	62.9	46.0	181.8	27.4	94.4
YELLOWSTONE S.V.	131	51.0	38.6	86.3	0		208	68.9	61.4	111.9	16.1	63.6	26.5	91.4
PELICAN NARROWS S.V.	399	155.2	41.0	91.8	0		573	189.6	59.0	107.4	19.3	76.3	29.7	102.4
MA-ME-O BEACH S.V.	269	104.6	48.2	107.8	0		289	95.5	51.8	94.4	25.9	102.3	28.8	99.2
VAL QUENTIN S.V.	313	121.8	63.6	142.2	0		179	59.3	36.4	66.4	45.2	178.5	26.2	90.4
ROSS HAVEN S.V.	138	53.6	42.1	94.1	0		190	62.8	57.9	105.5	17.8	70.2	25.1	86.4
SOUTH BAPTISTE S.V.	187	72.9	35.0	78.3	0		347	114.9	65.0	118.4	20.7	81.7	40.8	140.8
SILVER SANDS S.V.														
ISLAND LAKE SOUTH S.V.	153	59.4	40.1	89.7	0		228	75.5	59.9	109.1	23.3	92.1	36.5	125.8
BONNYVILLE BEACH S.V	309	120.3	43.4	97.0	0		404	133.5	56.6	103.2	21.6	85.2	29.9	103.1
BONDISS S.V.	202	78.6	33.0	73.8	0		411	135.8	67.0	122.1	18.1	71.4	37.9	130.7
GOLDEN DAYS S.V.	232	90.4	35.1	78.6	0		429	141.8	64.9	118.2	16.9	66.7	32.8	112.9
GRANDVIEW S.V.	218	84.7	36.3	81.1	0		383	126.5	63.7	116.1	16.8	66.2	30.3	104.5
JARVIS BAY S.V.	535	208.2	62.1	138.9	0		327	108.1	37.9	69.1	35.9	142.1	22.5	77.6
BIRCHCLIFF S.V.	399	155.4	46.7	104.5	0		455	150.6	53.3	97.1	16.5	65.3	19.4	66.7
WEST COVE S.V.	157	61.1	47.9	107.1	0		171	56.5	52.1	94.9	23.2	91.5	25.5	87.9
PARKLAND BEACH S.V.	758	295.0	65.0	145.5	0		407	134.7	35.0	63.7	54.9	217.1	29.7	102.5
HALF MOON BAY S.V.	383	149.0	57.1	127.6	0		288	95.3	42.9	78.2	24.7	97.7	18.9	65.1
SOUTH VIEW S.V.	173	67.2	50.4	112.8	0		170	56.2	49.6	90.3	28.5	112.6	28.9	99.6
POPLAR BAY S.V.	202	78.4	30.4	67.9	0		462	152.9	69.6	126.8	12.6	49.9	29.9	103.0
SUNSET BEACH S.V.	123	47.8	27.3	61.1	0		327	108.1	72.7	132.4	14.2	56.0	41.2	142.2
ROCHON SANDS S.V.	105	41.0	40.5	90.7	0		155	51.1	59.5	108.3	18.8	74.3	29.7	102.5

TABLE III: MUNICIPAL AND SCHOOL TAXATION

Municipality	Municipal Taxation and Indices				Special Levies and Index		Supplementary School Requisitions and Indices				Equalized Mill Rates and Indices			
	Municipal Tax/D.U. ($)	Municipal Tax/D.U. Index (Avg.=100)	Municipal Tax as (%)	Municipal Tax as % of T.P.T./D.U. Index (Avg.=100)	Special Levies/D.U. ($)	Special Levies/D.U. Index (Avg.=100)	Supplementary School Req. per D.U. ($)	Supplementary School Req. per D.U. Index (Avg.=100)	Supplementary School Req. as % of T.P.T./D.U. (%)	Supplementary School Req. as % of T.P.T./D.U. Index (Avg.=100)	Municipal Equalized Mill Rate	Municipal Equalized Mill Rate Index (Avg.=100)	School Suppl. Equalized Mill Rate	School Suppl. Equalized Mill Rate Index (Avg.=100)
SUMMER VILLAGES Continued														
CRYSTAL SPRINGS S.V.	217	84.5	35.0	78.4	0		403	133.2	65.0	118.3	15.7	62.1	30.0	103.3
MEWATHA BEACH S.V.	101	39.1	27.4	61.3	0		267	88.1	72.6	132.3	12.5	49.5	34.4	118.6
GHOST LAKE S.V.	117	45.4	47.2	105.7	0		130	43.1	52.8	96.1	20.7	81.7	23.9	82.4
LAKEVIEW S.V.	142	55.3	45.3	101.2	0		172	56.8	54.7	99.7	22.6	89.4	28.2	97.4
WHISPERING HILLS S.V	135	52.6	25.4	56.9	0		396	131.0	74.6	135.8	11.7	46.4	37.4	128.8
SILVER BEACH S.V.	309	120.3	32.9	73.7	0		629	208.0	67.1	122.1	14.0	55.3	29.2	100.8
WEST BAPTISTE S.V.	225	87.6	41.0	91.7	0		324	107.2	59.0	107.5	25.9	102.5	39.3	135.6
WAIPAROUS S.V.	272	106.0	63.0	141.0	0		160	52.9	37.0	67.4	34.0	134.5	20.7	71.3
WHITE GULL S.V.	196	76.1	48.7	109.0	0		206	68.1	51.3	93.4	33.5	132.3	36.3	125.2
HORSESHOE BAY S.V.	212	82.3	55.0	123.0	0		173	57.2	45.0	82.0	25.2	99.5	22.2	76.4
SUNDANCE BEACH S.V.	218	84.8	39.9	89.3	0		328	108.5	60.1	109.5	20.8	82.2	32.6	112.5
NAKAMUN PARK S.V.	198	77.2	54.1	121.0	0		168	55.7	45.9	83.6	29.7	117.6	26.0	89.7
BETULA BEACH S.V.	241	93.9	45.7	102.3	0		286	94.7	54.3	98.9	23.6	93.4	28.7	99.1
LARKSPUR S.V.	209	81.2	49.4	110.6	0		214	70.6	50.6	92.1	24.1	95.3	25.1	86.4
CASTLE ISLAND S.V.	236	91.7	31.3	70.0	0		517	171.1	68.7	125.2	13.1	51.6	29.9	103.1
KAPASIWIN S.V.	229	89.0	40.6	90.9	0		334	110.5	59.4	108.1	19.1	75.6	28.8	99.2
ITASKA BEACH S.V.	285	111.0	43.5	97.4	0		370	122.3	56.5	102.8	24.7	97.6	33.2	114.6
ARGENTIA BEACH S.V.	453	176.1	46.0	102.8	0		532	175.9	54.0	98.4	24.1	95.5	28.9	99.5
POINT ALISON S.V.	40	15.6	11.2	25.2	0		315	104.3	88.8	161.7	3.2	12.7	28.6	98.5
WHITE SANDS S.V.	86	33.4	26.6	59.5	0		237	78.3	73.4	133.7	9.5	37.5	30.8	106.3
SUMMER VILLAGES AVG.	**257**	**100.0**	**44.7**	**100.0**			**302**	**100.0**	**54.9**	**99.9**	**25.3**	**100.1**	**29.0**	**99.9**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE III: MUNICIPAL AND SCHOOL TAXATION

Municipality	Municipal Taxation and Indices				Special Levies and Index		Supplementary School Requisitions and Indices				Equalized Mill Rates and Indices			
	Municipal Tax/D.U. ($)	Municipal Tax/D.U. Index (Avg.=100)	Municipal Tax as (%)	Municipal Tax as % of T.P.T./D.U. Index (Avg.=100)	Special Levies/D.U. ($)	Special Levies/D.U. Index (Avg.=100)	Supplementary School Req. per D.U. ($)	Supplementary School Req. per D.U. Index (Avg.=100)	Supplementary School Req. as % of T.P.T./D.U. (%)	Supplementary School Req. as % of T.P.T./D.U. Index (Avg.=100)	Municipal Equalized Mill Rate	Municipal Equalized Mill Rate Index (Avg.=100)	School Suppl. Equalized Mill Rate	School Suppl. Equalized Mill Rate Index (Avg.=100)
COUNTIES														
CTY.NO. 8 FORTY MILE	1,782	209.8	63.2	105.9	27	203.6	1,009	184.8	35.8	91.3	45.1	111.7	31.7	105.4
CTY.NO. 21 TWO HILLS	1,074	126.4	64.1	107.3	0	0.0	602	110.3	35.9	91.7	41.2	102.1	27.7	92.1
CTY.NO. 5 WARNER	1,481	174.4	60.9	102.0	1	6.8	952	174.2	39.1	99.7	37.5	92.8	29.9	99.5
CTY.NO. 30 LAMONT	807	94.9	58.8	98.5	0	0.0	566	103.5	41.2	105.1	42.3	104.7	35.0	116.2
CTY.NO. 2 VULCAN	1,864	219.4	65.0	108.8	0	0.0	1,005	183.9	35.0	89.3	44.6	110.4	29.6	98.2
CTY.NO. 29 FLAGSTAFF	1,424	167.6	64.6	108.3	0	0.0	779	142.6	35.4	90.2	41.2	102.1	27.4	91.0
CTY.NO. 18 PAINTEARTH	887	104.4	73.1	122.4	0	0.0	327	59.9	26.9	68.7	27.8	68.8	16.3	54.2
CTY.NO. 27 MINBURN	1,000	117.7	55.4	92.8	0	0.0	805	147.4	44.6	113.8	33.4	82.8	32.7	108.8
CTY.NO. 13 SMOKY LAKE	675	79.4	56.6	94.8	5	39.0	512	93.7	42.9	109.6	30.2	74.7	27.4	91.0
CTY.NO. 7 THORHILD	536	63.1	47.7	80.0	25	186.5	562	102.8	50.0	127.6	35.6	88.1	42.1	140.0
CTY.NO. 22 CAMROSE	789	92.8	50.2	84.0	27	202.7	756	138.4	48.1	122.7	36.7	90.8	42.1	139.7
CTY.NO. 9 BEAVER	1,238	145.7	65.6	109.9	22	160.7	627	114.7	33.2	84.8	55.9	138.4	32.2	107.1
CTY.NO. 16 WHEATLAND	977	115.0	60.3	101.1	10	73.8	632	115.7	39.0	99.6	28.8	71.3	22.3	74.2
CTY.NO. 3 PONOKA	543	63.9	58.8	98.5	0	0.0	381	69.7	41.2	105.1	37.5	92.9	29.9	99.2
CTY.NO. 24 VERMILION	818	96.3	59.4	99.4	8	57.0	552	101.1	40.1	102.2	37.8	93.6	30.9	102.6
CTY.NO. 6 STETTLER	989	116.4	62.1	104.1	23	173.3	580	106.1	36.4	92.9	43.9	108.7	31.2	103.7
CTY.NO. 4 NEWELL	563	66.3	61.6	103.2	16	115.8	335	61.4	36.7	93.6	26.6	65.8	24.8	82.3
CTY.NO. 17 MTN. VIEW	708	83.4	60.1	100.6	59	434.7	412	75.5	35.0	89.2	36.9	91.3	24.7	82.1
CTY.NO. 12 ATHABASCA	718	84.5	64.3	107.7	28	204.4	371	67.9	33.2	84.7	68.1	168.5	38.9	129.4
CTY.NO. 11 BARRHEAD	686	80.7	61.8	103.5	5	35.0	420	76.8	37.8	96.4	52.1	129.1	34.5	114.8
CTY.NO. 26 LETHBRIDGE	830	97.7	62.1	104.1	16	115.2	490	89.7	36.7	93.6	42.6	105.5	27.4	91.2
CTY.NO. 19 ST. PAUL	650	76.5	66.6	111.5	24	178.4	302	55.3	31.0	79.0	46.1	114.1	22.7	75.5
CTY.NO. 25 LEDUC	554	65.2	51.9	87.0	50	370.2	463	84.7	43.4	110.6	46.7	115.7	36.6	121.7
CTY.NO. 14 LACOMBE	455	53.5	63.5	106.3	0	0.0	262	47.9	36.5	93.2	24.9	61.7	18.0	59.7
CTY.NO. 28 LAC STE. ANNE	669	78.7	67.2	112.6	8	59.9	318	58.3	32.0	81.6	52.8	130.7	26.6	88.4
CTY.NO. 10 WETASKIWIN	446	52.5	50.7	85.0	20	145.7	414	75.7	47.0	120.0	36.5	90.3	29.7	98.7
CTY.NO. 1 GRDE. PRAIRIE	429	50.5	52.3	87.6	8	61.9	383	70.1	46.7	119.1	35.9	88.8	31.9	106.1
CTY.NO. 23 RED DEER	656	77.2	62.3	104.3	10	73.5	387	70.9	36.8	93.8	40.6	100.6	22.4	74.4
CTY.NO. 31 PARKLAND	468	55.1	45.5	76.2	6	45.6	555	101.5	53.9	137.6	41.6	103.0	38.6	128.2
CTY.NO. 20 STRATHCONA	773	90.9	54.7	91.7	8	59.4	630	115.4	44.7	114.0	41.6	102.9	36.5	121.1
ALL COUNTY AVG	**850**	**100.0**	**59.7**	**100.0**	**14**	**100.1**	**546**	**100.0**	**39.2**	**100.0**	**40.4**	**100.1**	**30.1**	**99.9**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

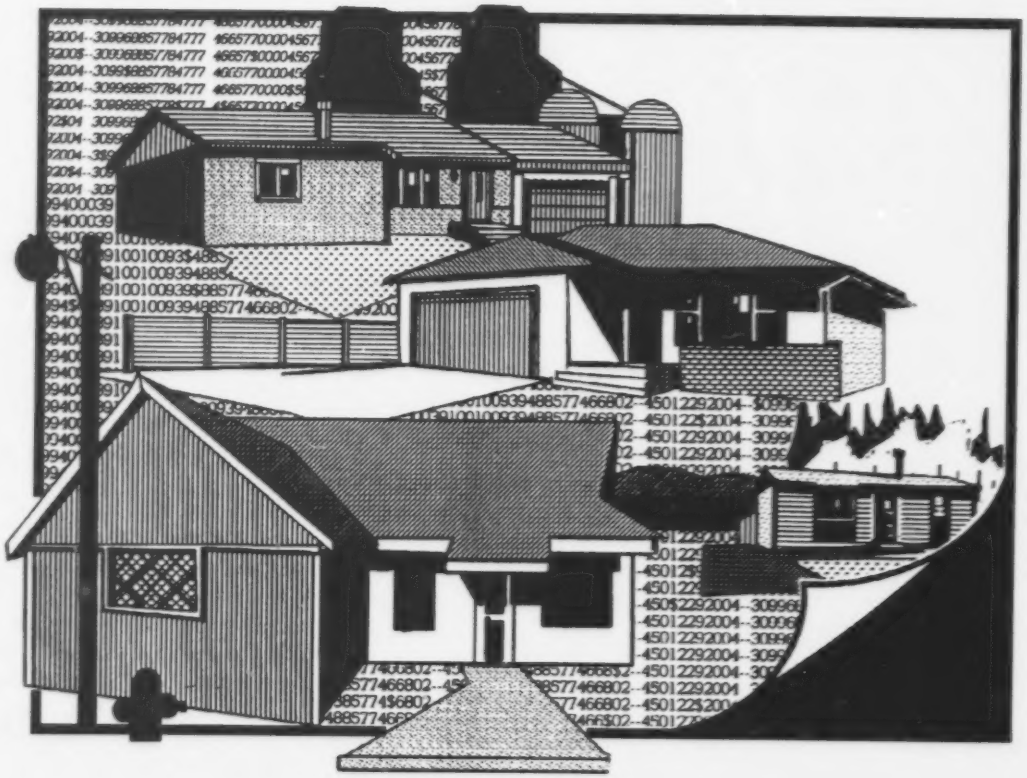
TABLE III: MUNICIPAL AND SCHOOL TAXATION

Municipality	Municipal Taxation and Indices				Special Levies and Index		Supplementary School Requisitions and Indices				Equalized Mill Rates and Indices			
	Municipal Tax/D.U. ($)	Municipal Tax/D.U. Index (Avg.=100)	Municipal Tax as (%)	Municipal Tax as % of T.P.T./D.U. Index (Avg.=100)	Special Levies/D.U. ($)	Special Levies/D.U. Index (Avg.=100)	Supplementary School Req. per D.U. ($)	Supplementary School Req. per D.U. Index (Avg.=100)	Supplementary School Req. as % of T.P.T./D.U. (%)	Supplementary School Req. as % of T.P.T./D.U. Index (Avg.=100)	Municipal Equalized Mill Rate	Municipal Equalized Mill Rate Index (Avg.=100)	School Suppl. Equalized Mill Rate	School Suppl. Equalized Mill Rate Index (Avg.=100)
MUNICIPAL DISTRICTS														
MD.NO. 34 ACADIA	1,041	132.5	43.2	79.9	105	485.1	1,263	208.1	52.4	118.6	24.2	69.8	34.9	125.4
MD.NO. 6 CARDSTON	976	124.2	61.3	113.3	0	0.0	616	101.5	38.7	87.6	31.3	90.3	29.6	106.5
MD.NO. 130 SMOKY RIVER	1,063	135.2	68.4	126.5	0	0.0	490	80.7	31.6	71.4	62.6	180.4	33.4	120.1
MD.NO. 47 STARLAND	1,682	214.1	60.8	112.3	21	99.4	1,065	175.4	38.5	87.0	42.5	122.5	32.2	115.8
MD.NO. 133 SPIRIT RIVER	680	86.6	60.1	111.1	0	0.0	451	74.3	39.9	90.2	42.8	123.3	30.7	110.6
MD.NO. 52 PROVOST	927	117.9	58.2	107.6	23	108.4	642	105.8	40.3	91.3	28.0	80.8	30.7	110.6
MD.NO. 14 TABER	577	73.5	48.5	89.7	19	87.9	593	97.7	49.9	112.8	22.1	63.8	27.2	97.9
MD.NO. 26 WILLOW CREEK	959	122.1	55.7	103.0	0	0.0	762	125.5	44.3	100.1	34.4	99.0	36.8	132.5
MD.NO. 48 KNEEHILL	1,603	204.0	70.6	130.5	11	52.0	656	108.0	28.9	65.4	55.2	159.2	27.4	98.4
MD.NO. 1 CYPRESS	342	43.5	40.8	75.5	27	123.3	469	77.3	56.0	126.7	22.2	64.0	11.8	42.3
MD.NO. 136 FAIRVIEW	835	106.3	54.1	100.0	106	490.2	603	99.4	39.1	88.4	46.2	133.1	36.3	130.7
MD.NO. 135 PEACE	577	73.5	55.5	102.6	37	170.0	426	70.3	41.0	92.7	37.5	108.0	30.3	108.9
MD.NO. 61 WAINWRIGHT	755	96.1	59.4	109.7	0	1.7	516	85.0	40.6	91.8	34.0	98.1	20.4	73.4
MD.NO. 92 WESTLOCK	589	74.9	60.2	111.4	40	183.1	349	57.5	35.7	80.8	49.5	142.8	27.2	97.9
MD.NO. 9 PINCHER CREEK	832	105.9	63.1	116.7	18	83.9	468	77.2	35.5	80.4	33.6	96.8	23.7	85.3
MD.NO. 31 FOOTHILLS	810	103.1	47.6	88.0	0	0.0	892	146.9	52.4	118.6	23.8	68.5	33.9	121.8
MD.NO. 99 CLEARWATER	169	21.5	54.7	101.2	6	27.8	134	22.1	43.3	98.0	24.0	69.0	17.2	62.0
MD.NO. 90 STURGEON	395	50.3	38.6	71.4	2	7.8	627	103.3	61.2	138.5	24.3	70.0	31.8	114.5
MD.NO. 44 ROCKY VIEW	722	91.9	48.0	88.8	1	3.9	780	128.5	51.9	117.4	26.2	75.5	25.0	90.1
MD.NO. 87 BONNYVILLE	177	22.6	33.5	61.9	16	73.8	337	55.5	63.5	143.7	29.1	84.0	16.2	58.3
ALL M.D.'s AVG.	**786**	**100.0**	**54.1**	**100.0**	**22**	**99.9**	**607**	**100.0**	**44.2**	**100.1**	**34.7**	**99.9**	**27.8**	**100.1**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE III: MUNICIPAL AND SCHOOL TAXATION

Municipality	Municipal Taxation and Indices				Special Levies and Index		Supplementary School Requisitions and Indices				Equalized Mill Rates and Indices			
	Municipal Tax/D.U. ($)	Municipal Tax/D.U. Index (Avg.=100)	Municipal Tax as (%)	Municipal Tax as % of T.P.T./D.U. Index (Avg.=100)	Special Levies/D.U. ($)	Special Levies/D.U. Index (Avg.=100)	Supplementary School Req. per D.U. ($)	Supplementary School Req. per D.U. Index (Avg.=100)	Supplementary School Req. as % of T.P.T./D.U. (%)	Supplementary School Req. as % of T.P.T./D.U. Index (Avg.=100)	Municipal Equalized Mill Rate	Municipal Equalized Mill Rate Index (Avg.=100)	School Suppl. Equalized Mill Rate	School Suppl. Equalized Mill Rate Index (Avg.=100)
IMPROVEMENT DISTRICTS														
I.D. NO. 20	216	65.8	37.0	90.6	36	95.0	331	100.9	56.7	107.7	18.1	80.2	33.9	113.8
I.D. NO. 19	337	102.5	34.6	84.6	0	0.0	638	194.2	65.4	124.1	22.3	98.8	37.7	126.5
I.D. NO. 21	332	100.9	47.3	115.6	20	52.7	350	106.5	49.9	94.6	20.9	92.4	34.4	115.5
I.D. NO. 22	193	58.7	37.2	90.9	20	53.5	306	93.1	58.9	111.7	17.1	75.7	32.6	109.4
I.D. NO. 16	168	51.0	40.8	99.8	16	41.0	228	69.4	55.4	105.1	22.4	99.0	27.5	92.2
I.D. NO. 23	86	26.2	15.8	38.7	155	404.5	305	92.8	55.8	106.0	21.6	95.4	40.0	134.2
I.D. NO. 15	241	73.4	47.1	115.1	35	90.5	237	72.1	46.2	87.6	23.5	104.1	28.0	94.1
I.D. NO. 14	128	39.1	30.3	74.0	29	75.1	267	81.3	63.0	119.5	21.0	93.1	30.9	103.7
I.D. NO. 17	838	254.8	76.2	186.3	46	119.9	216	65.7	19.6	37.2	18.8	83.1	26.7	89.7
I.D. NO. 18	55	16.8	14.9	36.3	7	17.5	311	94.6	83.4	158.2	19.5	86.5	35.3	118.3
I.D. NO. 8														
I.D. NO. 5	121	36.9	37.6	91.9	0	0.0	202	61.4	62.4	118.4	25.3	111.8	12.4	41.6
I.D. NO. 7	342	104.1	46.8	114.4	134	350.8	255	77.6	34.9	66.2	46.5	205.7	28.2	94.5
I.D. NO. 6	1,217	369.9	66.0	161.5	0	0.0	626	190.5	34.0	64.5	16.9	74.8	20.0	67.0
ALL I.D.'s AVG	**329**	**100.0**	**40.9**	**100.0**	**38**	**100.0**	**328**	**100.0**	**52.7**	**100.0**	**22.6**	**100.0**	**29.8**	**100.0**
SPECIAL AREAS														
SPECIAL AREAS 2, 3, 4	911		63.2		1		528		36.7		17.2		14.9	



PART IV: UTILITY CHARGES

PART IV: UTILITY CHARGES

Introduction

Utility charges comprise a significant portion of the direct costs for a residential property-owner. This is particularly the case for urban households. **Total Aggregate Costs per Dwelling Unit (T.A.C./D.U.) are the combination of total property taxes per dwelling unit (T.P.T./D.U.) and total utility charges (T.U.C./D.U.).** For quick comparisons **T.A.C.** has been Indexed.

Table IV features cities, towns and villages. Elsewhere, utility charges are of little or no significance for most rural municipalities and summer villages.

Of all utility charges, Table IV includes those associated with **water supply, sewer service** and **solid waste management**. The combined influence of these utility charges, in relation to total aggregate costs, is shown in the table (**Utility Charges as a % of T.A.C.**). The comparative significance is brought out in an associated **Index**.

The annual charges developed for these three municipal utilities are indicated in the table. In the cases of water and sewer the amounts were derived by applying the reported rates of charge to a **standard volume of water consumption**. Relatively few municipalities levy solid waste management service charges. Where present, they are usually annual flat-rate charges.

The AMFIS data have been used to assist in an appreciation of the diversity of utility financing practices among municipalities. The **per capita net operating loss or gain** associated with each utility is indicated. If the self-financing principle was adhered to, all the statistics would be very close to zero.

It is important to appreciate that the net operating financial circumstances can change quite markedly from year-to-year. The data presented is for 1987 (i.e. from the 1987 financial statements submitted by municipalities).

The burden of total aggregate costs could shift between general taxation and utility service charges. This will depend on at least two factors: First, whether a municipality chooses to operate its water and sewer utilities at a "loss" or a "profit." Also it depends on whether it chooses to charge for solid waste. Many recover these costs through general taxation which is a form of subsidization. Also, there could be cases of cross-subsidization. For example, sewer rates may be set relatively high to offset comparatively low water rates — or vice versa.

You will note also there is scope for considerable inter-relationship with the municipal tax component of the total property tax bill. For example, a municipality may appear to have comparatively low taxation but high utility charges due to a policy of requiring utilities to be self-financing, thus avoiding any imposition on the general tax base. The reverse situation may also apply where the tax bill is "loaded up" to keep utility charges low (or non-existent with respect to solid waste management). This policy is likely to be most popular in municipalities with a large proportion of elderly people. In some cases this "tax bill loading" practice is done to maximize the benefits to individuals from the property tax reduction programming for senior citizens.

Ideally, utility rates would be set to allow the build-up of operating and capital reserves. These would deal with emergencies and fund major renovations or replacement of deteriorated systems. A pro-active reserves policy by a municipality can stave off the necessity to resort to costly short term borrowing and debenturing for capital works financing. In many cases, however, this has become unavoidable, and significant debt loads are being carried. The debt service costs can be built into the utility rates. High utility rates are often associated with high debt loads. Statistics on the 1987 **per capita Debt Load for water and sewer** have been included in Table IV to assist in an appreciation of this factor.

Averages have not been reported for annual solid waste charges or for the debt per capita for solid waste disposal. The approach to financing the provision of this service varies significantly and averaging was judged to convey information which could be misinterpreted.

PART IV: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA
USER'S AND TECHNICAL NOTES

- Compare the total and the index with other municipalities to appreciate the burden on residential property.
- Compare the total annual utility charges for each component.
- The standard volume serves as a comparable measure among municipalities.
- If self-financing principle was adhered to, all statistics would be close to zero.
- Negatives = expenditures are greater than revenues. Positives = revenues are greater than expenditures.
- High utility rates are often associated with high debt loads.
- Compare the per capita totals for water and sewer enterprise functions.

Municipality	Per Dwelling: Utility Charges Significance				Annual Unit Costs			Net Annual Costs			Utility Debt		
	Total Aggregate Cost (T.A.C.) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of T.A.C. (%)	Util. Charges % of T.A.C. Index (Avg.=100)	Water Charges (for 360 cu.m) ($)	Sewer Charges (for 360 cu.m) ($)	Solid Waste Charges ($)	1987 Net Operat. Loss (–)/Gain per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)	1987 Debt Load per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)
SUMMARY OF AVERAGES													
CITIES	1,526		30.0		305	125		7	2	(13)	267	152	
TOWNS	1,390		30.7		275	111		(1)	(2)	(11)	275	176	
VILLAGES	1,033	*****	31.2	*****	212	86		(21)	(8)	(14)	316	208	

- Annual total property taxes plus (+) utility charges per dwelling in cities, towns, and villages.
- Annual utility charges for water, sewer and solid waste (combined) as a percentage of the Total Aggregate Cost.
- Municipal utility rates are applied to a standard volume (360 cu.m.) at an average rate of 30 c.u.m. per month.
- Annual charges by the municipality for solid waste service on residential properties have not been averaged due to the small number of municipalities levying this charge.
- Annual operating revenues less expenses divided by municipal population. These financial circumstances can change markedly from year-to-year.
- The Total Debt associated with each function is divided by the population. An average has not been calculated for solid waste due to the small number of municipalities showing indebtedness for this services.

***** Indicates the situation for a municipality relative to the average shown at the bottom of the page of each table.

TABLE IV: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

Municipality	Per Dwelling: Utility Charges Significance				Annual Unit Costs			Net Annual Costs			Utility Debt		
	Total Aggregate Cost (T.A.C.) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of T.A.C. (%)	Util. Charges % of T.A.C. Index (Avg.=100)	Water Charges (for 360 cu. m) ($)	Sewer Charges (for 360 cu. m) ($)	Solid Waste Charges ($)	1987 Net Operat. Loss (–)/Gain per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)	1987 Debt Load per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)
CITIES													
CALGARY	1,375	90.1	33.1	110.5	267	189	0	10	7	(21)	344	196	18
EDMONTON	1,439	94.3	34.4	114.6	321	174	0	5	(1)	(19)	430	225	7
LETHBRIDGE	1,223	80.1	35.4	118.0	206	134	93	1	(1)	5	217	211	0
RED DEER	1,171	76.8	30.9	103.0	179	125	58	0	3	0	198	202	0
MEDICINE HAT	946	62.0	24.2	80.8	97	64	69	13	8	3	192	146	2
ST. ALBERT	1,967	128.9	16.2	54.0	194	125	0	2	(4)	(14)	86	98	1
FORT McMURRAY	1,970	129.1	20.7	69.1	333	75	0	(7)	(2)	(17)	83	68	0
GRANDE PRAIRIE	1,676	109.8	34.8	116.1	436	148	0	17	(17)	(24)	398	363	0
LEDUC	1,932	126.6	29.0	96.6	425	134	0	0	(6)	(21)	149	131	0
CAMROSE	1,639	107.4	34.4	114.6	503	60	0	18	10	(20)	484	38	10
FORT SASKATCHEWAN	1,426	93.5	32.6	108.7	330	135	0	1	7	(25)	38	27	0
SPRUCE GROVE	1,707	111.9	27.9	93.0	294	106	77	0	19	0	184	6	0
AIRDRIE	1,543	101.1	36.6	122.0	381	184	0	29	1	(20)	324	306	13
WETASKIWIN	1,428	93.6	34.1	113.6	345	101	41	1	(14)	(10)	459	201	0
DRUMHELLER	1,444	94.7	26.1	87.1	258	120	0	20	16	(18)	416	70	0
ALL CITIES AVERAGE	**1,526**	**100.0**	**30.0**	**100.1**	**305**	**125**		**7**	**2**	**(13)**	**267**	**152**	

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE IV: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

Municipality	Per Dwelling: Utility Charges Significance				Annual Unit Costs			Net Annual Costs			Utility Debt		
	Total Aggregate Cost (T.A.C.) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of T.A.C. (%)	Util. Charges % of T.A.C. Index (Avg.=100)	Water Charges (for 360 cu. m) ($)	Sewer Charges (for 360 cu. m) ($)	Solid Waste Charges ($)	1987 Net Operat. Loss (-)/Gain per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)	1987 Debt Load per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)
TOWNS													
BROOKS	1,115	80.2	20.1	65.5	102	65	57	0	0	0	33	38	0
HINTON	1,278	92.0	12.4	40.5	99	60	0	15	20	(41)	156	136	0
EDSON	1,525	109.7	24.9	81.3	174	141	66	0	0	(2)	68	235	0
CROWSNEST PASS	1,270	91.4	29.3	95.4	144	120	108	2	3	1	23	148	0
TABER	1,165	83.8	31.6	102.8	196	118	54	4	(25)	(14)	33	292	0
PEACE RIVER	1,592	114.6	38.1	124.0	450	60	96	4	(2)	1	664	191	40
WHITECOURT	1,286	92.5	33.7	109.8	233	145	55	9	(6)	(11)	463	308	0
LACOMBE	1,378	99.1	43.7	142.3	385	108	110	4	(4)	(33)	390	87	0
STONY PLAIN	1,700	122.3	28.9	94.0	370	121	0	22	8	(2)	222	23	0
OKOTOKS	1,651	118.8	23.5	76.6	163	159	66	8	12	4	122	186	0
SLAVE LAKE	1,186	85.3	33.4	108.8	204	153	39	6	(1)	(18)	386	247	0
BONNYVILLE	1,504	108.2	31.6	102.9	250	226	0	(13)	(7)	(8)	176	385	0
INNISFAIL	1,081	77.8	29.2	95.0	191	76	48	27	(9)	3	15	6	0
PONOKA	1,046	75.2	27.4	89.3	209	60	18	(6)	(9)	(21)	171	143	0
MORINVILLE	1,963	141.2	26.7	87.1	366	159	0	(5)	19	(17)	420	99	0
DRAYTON VALLEY	1,565	112.5	31.6	102.9	309	186	0	0	0	(24)	157	247	0
VEGREVILLE	1,811	130.3	38.8	126.5	578	125	0	(15)	(62)	(30)	283	375	0
ROCKY MOUNTAIN HOUSE	1,094	78.7	33.9	110.6	189	123	60	6	5	(51)	398	333	0
STETTLER	1,622	116.7	30.7	100.0	414	84	0	0	(5)	(17)	590	254	0
ST. PAUL	1,560	112.2	28.5	92.9	297	148	0	(65)	(16)	(6)	318	230	0
HIGH RIVER	1,429	102.8	28.1	91.6	192	144	66	27	30	1	390	424	0
OLDS	1,349	97.0	35.5	115.5	346	90	42	9	(13)	8	213	55	0
COALDALE	1,245	89.6	29.2	95.2	172	108	84	(16)	(4)	10	371	92	5
WAINWRIGHT	1,068	76.9	29.6	96.5	273	43	0	(36)	13	(33)	338	7	0
WESTLOCK	1,109	79.8	26.6	86.7	236	59	0	(20)	12	(11)	268	65	0
CANMORE	1,291	92.8	26.8	87.4	142	139	66	1	0	(17)	166	234	0
COCHRANE	1,197	86.1	32.6	106.2	255	87	48	39	4	(2)	11	45	0
VERMILION	1,271	91.4	34.5	112.2	301	60	77	22	8	(3)	294	133	0
BEAUMONT	1,865	134.2	28.8	93.9	364	174	0	2	1	(14)	77	28	0
BARRHEAD	1,337	96.2	29.6	96.5	264	132	0	33	7	(33)	179	168	0
TOWNS (GROUP 1) AVERAGE	**1,385**	**99.6**	**30.0**	**97.7**	**262**	**116**		**2**	**(1)**	**(13)**	**247**	**174**	
ALL TOWNS AVERAGE	**1,390**	**100.0**	**30.7**	**100.1**	**275**	**111**		**(1)**	**(2)**	**(11)**	**275**	**176**	

TABLE IV: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

Municipality	Per Dwelling: Utility Charges Significance				Annual Unit Costs			Net Annual Costs			Utility Debt		
	Total Aggregate Cost (T.A.C.) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of T.A.C. (%)	Util. Charges % of T.A.C. Index (Avg.=100)	Water Charges (for 360 cu. m) ($)	Sewer Charges (for 360 cu. m) ($)	Solid Waste Charges ($)	1987 Net Operat. Loss (−)/Gain per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)	1987 Debt Load per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)
SYLVAN LAKE	1,275	91.7	21.3	69.3	180	91	0	13	12	(17)	336	116	0
REDCLIFF	1,295	93.1	25.3	82.3	149	101	76	(6)	(28)	(1)	187	242	0
PINCHER CREEK	1,378	99.1	33.2	108.3	188	178	92	(1)	(4)	1	60	131	0
DEVON	1,669	120.1	27.0	87.9	282	168	0	20	13	(20)	237	134	0
GRAND CENTRE	1,362	98.0	34.9	113.7	317	158	0	38	(21)	(17)	55	175	0
GRANDE CACHE	1,304	93.8	20.6	67.0	179	89	0	20	(50)	(21)	0	386	0
STRATHMORE	1,747	125.7	22.7	73.9	303	94	0	4	22	(39)	214	90	0
CARDSTON	1,436	103.3	46.5	151.4	310	279	79	(26)	24	(5)	0	417	0
COLD LAKE	1,592	114.5	30.1	98.2	240	240	0	7	(9)	(24)	151	128	0
CLARESHOLM	1,297	93.3	32.1	104.4	212	108	96	18	17	(4)	37	222	0
THREE HILLS	1,222	87.9	40.2	130.8	419	72	0	16	13	(25)	367	20	0
FAIRVIEW	1,578	113.5	32.7	106.5	396	60	60	(35)	2	(6)	446	81	0
DIDSBURY	1,295	93.2	32.6	106.2	311	63	48	0	9	(12)	9	41	0
FORT MACLEOD	1,247	89.7	32.8	106.8	228	114	67	(60)	(6)	9	700	157	0
HANNA	1,494	107.5	33.2	108.2	341	60	96	(45)	(6)	(10)	431	142	0
HIGH LEVEL	1,659	119.4	41.9	136.6	528	72	96	19	4	(31)	469	210	0
RAYMOND	1,185	85.3	30.4	98.9	210	60	90	42	7	4	0	14	0
HIGH PRAIRIE	1,406	101.2	33.0	107.6	416	48	0	26	(2)	(23)	454	39	0
GRIMSHAW	1,594	114.6	26.1	85.1	320	36	61	(8)	0	(12)	401	274	0
LAC LA BICHE	1,889	135.9	24.2	78.7	205	251	0	22	46	(25)	155	311	0
GIBBONS	2,023	145.5	31.3	102.0	453	103	78	2	0	(1)	220	30	0
SWAN HILLS	1,609	115.7	34.3	111.6	334	153	64	(30)	12	(18)	466	75	0
VALLEYVIEW	1,449	104.3	35.6	116.0	396	120	0	(39)	28	12	259	25	0
FOX CREEK	1,192	85.7	28.2	91.8	132	97	107	5	4	2	146	169	0
REDWATER	1,341	96.4	29.9	97.3	364	36	0	6	(3)	(21)	428	159	0
ATHABASCA	1,362	98.0	24.4	79.6	238	95	0	(40)	(3)	(25)	3	417	0
BEAVERLODGE	1,335	96.1	30.6	99.5	312	48	48	25	7	(2)	565	69	0
RIMBEY	1,056	76.0	22.4	73.1	120	72	45	(8)	15	(2)	263	145	0
SUNDRE	1,200	86.3	36.0	117.3	96	276	60	1	(6)	(13)	189	515	0
PROVOST	1,729	124.4	25.1	81.6	337	96	0	0	16	(34)	210	153	0
TOWNS (GROUP 2) AVG.	**1,441**	**103.6**	**30.6**	**99.7**	**284**	**115**		**(1)**	**4**	**(13)**	**249**	**170**	
ALL TOWNS AVERAGE	**1,390**	**100.0**	**30.7**	**100.1**	**275**	**111**		**(1)**	**(2)**	**(11)**	**275**	**176**	

TABLE IV: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

Municipality	Per Dwelling: Utility Charges Significance				Annual Unit Costs			Net Annual Costs			Utility Debt		
	Total Aggregate Cost (T.A.C.) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of T.A.C. (%)	Util. Charges % of T.A.C. Index (Avg.=100)	Water Charges (for 360 cu. m) ($)	Sewer Charges (for 360 cu. m) ($)	Solid Waste Charges ($)	1987 Net Operat. Loss (–)/Gain per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)	1987 Debt Load per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)
BLACKFALDS	1,193	85.8	37.5	122.2	199	104	144	1	(28)	3	0	0	0
MAGRATH	1,096	78.8	27.7	90.1	240	63	0	(2)	(1)	(16)	197	24	0
BOW ISLAND	1,346	96.8	39.2	127.6	311	108	108	7	(12)	1	492	164	38
NANTON	1,486	106.9	32.1	104.5	285	144	48	(49)	(23)	4	742	328	0
PICTURE BUTTE	1,182	85.1	24.9	81.0	180	66	48	(4)	3	0	381	0	0
MILLET	1,506	108.4	22.8	74.2	223	120	0	9	(11)	(17)	136	430	0
LAMONT	1,895	136.3	33.0	107.4	491	74	60	16	(7)	2	117	50	0
CARSTAIRS	1,471	105.8	29.0	94.3	342	84	0	(20)	(23)	(11)	285	353	0
PENHOLD	1,203	86.5	42.9	139.8	186	279	51	6	(60)	(2)	144	506	0
TOFIELD	1,509	108.5	30.7	100.1	392	36	36	15	0	(25)	82	50	0
CROSSFIELD	1,329	95.6	27.4	89.3	243	122	0	0	23	(21)	65	51	0
BLACK DIAMOND	1,086	78.1	20.0	65.0	145	72	0	1	1	(17)	111	52	0
VULCAN	1,473	106.0	23.7	77.3	243	38	68	12	14	(5)	574	183	0
MAYERTHORPE	1,385	99.6	38.5	125.3	348	111	74	(10)	3	(10)	312	76	0
ELK POINT	1,386	99.7	52.9	172.4	471	202	60	(35)	(4)	(1)	778	278	0
BON ACCORD	1,871	134.6	29.8	97.1	360	132	66	4	1	(4)	331	72	0
CORONATION	963	69.3	27.4	89.3	198	66	0	(1)	(3)	(14)	603	7	0
TURNER VALLEY	1,229	88.4	26.8	87.4	209	121	0	(27)	14	(28)	322	11	0
SEXSMITH	1,596	114.8	22.6	73.5	180	120	60	0	25	(17)	215	52	0
WEMBLEY	1,249	89.8	19.2	62.6	144	96	0	5	10	(15)	30	0	0
BASSANO	1,279	92.0	16.4	53.5	126	84	0	(33)	11	(20)	381	13	0
FALHER	1,778	127.9	34.7	113.1	483	92	42	29	7	(2)	576	298	0
BRUDERHEIM	2,376	170.9	31.9	103.8	482	180	95	4	(6)	13	280	320	0
VIKING	1,645	118.3	36.9	120.2	396	108	103	(84)	10	(3)	956	83	0
CALMAR	1,766	127.1	42.5	138.4	544	142	64	0	0	0	266	221	0
RAINBOW LAKE	1,668	120.0	31.8	103.7	324	72	135	3	(66)	(7)	457	290	0
MANNING	1,368	98.4	42.9	139.8	515	72	0	27	0	(1)	510	92	0
TWO HILLS	1,092	78.5	27.9	90.9	179	126	0	75	(3)	(19)	360	388	0
SPIRIT RIVER	1,547	111.3	40.9	133.2	429	149	54	(44)	(39)	11	236	577	0
SMOKY LAKE	958	68.9	22.8	74.2	158	60	0	19	(66)	(27)	66	549	0
TOWNS (GROUP 3) AVG.	**1,431**	**102.9**	**31.2**	**101.7**	**301**	**108**		**(2)**	**(8)**	**(8)**	**334**	**184**	
ALL TOWNS AVERAGE	**1,390**	**100.0**	**30.7**	**100.1**	**275**	**111**		**(1)**	**(2)**	**(11)**	**275**	**176**	

TABLE IV: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

Municipality	Per Dwelling: Utility Charges Significance				Annual Unit Costs			Net Annual Costs			Utility Debt		
	Total Aggregate Cost (T.A.C.) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of T.A.C. (%)	Util. Charges % of T.A.C. Index (Avg.=100)	Water Charges (for 360 cu. m) ($)	Sewer Charges (for 360 cu. m) ($)	Solid Waste Charges ($)	1987 Net Operat. Loss (–)/Gain per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)	1987 Debt Load per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)
KILLAM	1,290	92.8	25.6	83.3	180	60	90	41	(31)	(2)	78	438	0
CASTOR	1,302	93.7	36.0	117.2	356	76	36	(8)	13	(7)	102	68	0
MCLENNAN	1,481	106.6	31.2	101.6	372	90	0	17	(40)	(19)	144	387	0
OYEN	1,682	121.0	44.4	144.7	492	148	108	(1)	(2)	(1)	344	0	0
VAUXHALL	1,575	113.3	21.8	71.1	200	72	72	1	(17)	(31)	460	27	0
BOWDEN	1,250	90.0	40.3	131.1	330	113	60	(41)	(1)	(9)	594	201	0
TROCHU	1,361	97.9	29.1	94.9	198	139	60	(16)	30	(16)	287	0	0
SEDGEWICK	1,074	77.3	29.6	96.4	144	90	84	(10)	10	5	465	86	0
ECKVILLE	1,058	76.1	30.6	99.8	96	144	84	1	47	(7)	27	0	0
MILK RIVER	1,114	80.1	22.1	71.9	156	60	30	40	6	(11)	0	45	0
BASHAW	940	67.6	26.2	85.3	186	60	0	(24)	(75)	(19)	232	467	0
DAYSLAND	1,275	91.7	34.8	113.5	192	156	96	(57)	19	3	254	363	0
HARDISTY	905	65.1	29.4	95.9	176	90	0	(13)	19	(41)	303	194	0
MUNDARE	1,773	127.5	32.6	106.3	446	84	48	68	20	4	500	158	0
STAVELY	1,209	87.0	32.4	105.4	259	84	48	18	(22)	(5)	338	140	0
GRANUM	1,092	78.6	41.8	136.0	192	204	60	(25)	(14)	15	0	432	0
GLEICHEN	1,128	81.1	29.1	94.7	180	108	40	(33)	(22)	(4)	479	149	0
IRVINE	921	66.3	26.1	84.9	150	90	0	(17)	11	1	227	0	0
TOWNS (GROUP 4) AVERAGE	**1,248**	**89.8**	**30.8**	**100.5**	**240**	**102**		**(2)**	**(6)**	**(9)**	**262**	**194**	
ALL TOWNS AVERAGE	**1,390**	**100.0**	**30.7**	**100.1**	**275**	**111**		**(1)**	**(2)**	**(11)**	**275**	**176**	

TABLE IV: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

Municipality	Per Dwelling Utility Charges Significance				Annual Unit Costs			Net Annual Costs			Utility Debt		
	Total Aggregate Cost (T.A.C.) ($)	T.A.C Index (Avg.=100)	Utilities Charges % of T.A.C (%)	Util. Charges % of T.A.C Index (Avg.=100)	Water Charges (for 360 cu. m) ($)	Sewer Charges (for 360 cu. m) ($)	Solid Waste Charges ($)	1987 Net Operat. Loss (-)/Gain per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)	1987 Debt Load per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)
VILLAGES													
COALHURST	987	95.6	31.0	99.4	186	54	66	(26)	17	4	367	169	0
LEGAL	1,526	147.7	35.9	115.2	428	60	60	(14)	12	(4)	307	147	0
FORESTBURG	899	87.0	35.9	115.1	143	120	60	(12)	(20)	(12)	0	381	0
BENTLEY	927	89.7	22.1	71.0	121	42	42	23	11	(46)	251	0	0
STIRLING	1,456	140.9	32.2	103.3	360	109	0	91	0	(15)	389	37	0
ALIX	1,178	114.1	42.3	135.5	258	120	120	(5)	(20)	(6)	170	241	0
MANNVILLE	916	88.7	41.0	131.5	196	120	60	(2)	22	(7)	340	41	0
EVANSBURG	1,402	135.7	33.4	107.0	300	168	0	10	(32)	(11)	468	593	0
BOYLE	1,209	117.1	24.0	77.0	207	83	0	(92)	(74)	(92)	334	280	0
IRRICANA	1,640	158.8	18.3	58.6	240	60	0	14	5	(17)	202	124	0
HYTHE	996	96.4	31.1	99.8	144	108	58	(4)	7	(12)	0	20	0
CONSORT	1,184	114.7	36.9	118.2	317	72	48	(24)	8	(28)	431	179	0
RYCROFT	1,493	144.6	25.0	80.3	254	60	60	(57)	(21)	(21)	940	196	0
BERWYN	1,271	123.0	31.5	100.9	244	96	60	7	1	(11)	305	378	0
ONOWAY	1,781	172.4	29.3	94.0	332	190	0	(30)	(9)	(29)	208	275	0
THORSBY	1,884	182.4	15.4	49.3	274	16	0	(10)	(48)	(37)	154	637	0
KITSCOTY	1,001	96.9	30.0	96.1	192	108	0	3	5	(37)	269	113	0
FOREMOST	1,187	114.9	23.1	74.0	166	108	0	37	27	(8)	202	21	0
WABAMUN	824	79.8	35.0	112.1	120	168	0	(97)	(45)	(20)	624	341	0
DELBURNE	784	75.9	39.8	127.6	120	120	72	(15)	1	(10)	36	213	0
BRETON	799	77.3	29.7	95.2	138	54	45	12	(13)	(3)	209	224	0
NOBLEFORD	1,342	129.9	31.3	100.5	289	84	48	(2)	13	(5)	677	175	0
BEISEKER	1,630	157.8	38.5	123.5	484	90	54	(39)	4	(21)	819	40	0
MARWAYNE	1,071	103.7	33.3	106.6	260	96	0	(8)	(1)	(2)	339	240	0
HINES CREEK	1,211	117.2	29.7	95.3	222	66	72	(52)	18	(13)	660	6	0
MIRROR	1,041	100.8	39.2	125.7	270	78	60	(14)	(4)	(23)	296	0	0
RYLEY	1,511	146.3	35.9	115.1	356	90	96	16	(17)	(5)	0	408	0
WARNER	1,076	104.1	27.1	86.7	252	27	12	(57)	14	0	480	0	0
ANDREW	1,177	114.0	33.2	106.5	223	108	60	22	30	4	463	446	0
IRMA	882	85.4	34.7	111.2	132	96	78	30	6	(1)	3	3	0
VILLAGES (GROUP 1) AVG.	**1210**	**117.1**	**31.5**	**101.1**	**241**	**92**		**(10)**	**(3)**	**(16)**	**331**	**198**	
ALL VILLAGES AVERAGE	**1,033**	**100.0**	**31.2**	**100.0**	**212**	**86**		**(21)**	**(8)**	**(14)**	**316**	**208**	

TABLE IV: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

Municipality	Per Dwelling: Utility Charges Significance				Annual Unit Costs			Net Annual Costs			Utility Debt		
	Total Aggregate Cost (T.A.C.) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of T.A.C. (%)	Util. Charges % of T.A.C. Index (Avg.=100)	Water Charges (for 360 cu. m) ($)	Sewer Charges (for 360 cu. m) ($)	Solid Waste Charges ($)	1987 Net Operat. Loss (−)/Gain per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)	1987 Debt Load per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)
THORHILD	1,336	129.4	34.8	111.7	394	72	0	12	(4)	5	472	176	0
GLENDON	938	90.8	28.1	90.2	198	66	0	(5)	(30)	(1)	133	289	0
ENTWISTLE	1,031	99.8	18.0	57.8	84	102	0	(17)	(55)	(12)	435	746	0
WARBURG	1,312	127.0	18.2	58.4	143	96	0	(25)	9	(29)	442	225	0
NAMPA	945	91.5	45.6	146.2	323	66	42	17	(34)	(1)	325	287	0
ACME	1,246	120.6	27.0	86.7	277	60	0	0	1	0	65	46	0
DUCHESS	1,146	110.9	30.4	97.4	270	42	36	(9)	(9)	(3)	426	0	0
CARBON	1,101	106.6	34.1	109.2	263	40	72	(19)	8	2	516	0	0
CLYDE	729	70.5	28.8	92.4	150	60	0	(21)	(17)	(10)	296	186	0
LINDEN	1,380	133.6	33.3	106.8	310	60	90	31	(2)	(4)	411	212	0
HOLDEN	1,098	106.3	29.6	94.8	229	96	0	(15)	0	(39)	440	326	0
DONNELLY	1,121	108.5	37.5	120.2	330	90	0	20	(16)	(16)	489	206	0
BARNWELL	1,166	112.9	31.9	102.3	252	120	0	43	(32)	0	184	372	0
CHAUVIN	963	93.2	29.9	95.9	150	78	60	15	(12)	(19)	298	222	0
EDGERTON	885	85.7	36.6	117.3	132	120	72	2	7	(22)	217	68	0
CAROLINE	1,339	129.6	17.9	57.5	84	120	36	43	14	(42)	15	316	0
MYRNAM	765	74.0	46.1	147.9	281	72	0	(22)	21	(16)	267	0	0
BAWLF	1,305	126.3	47.9	153.5	240	300	85	(18)	3	4	475	768	0
WILLINGDON	936	90.6	25.6	82.2	144	96	0	99	9	(1)	497	200	0
SANGUDO	939	90.9	37.1	118.9	132	132	84	10	(81)	(11)	392	474	0
GIROUXVILLE	959	92.8	34.4	110.4	204	126	0	(16)	1	(7)	338	339	0
TILLEY	947	91.7	29.8	95.5	174	90	18	(17)	(6)	(23)	564	281	0
WILDWOOD	782	75.7	30.7	98.4	144	96	0	(6)	23	7	523	20	0
COUTTS	1,302	126.1	27.6	88.6	240	60	60	51	46	17	425	270	0
CHAMPION	810	78.5	33.5	107.3	211	60	0	(107)	7	0	631	0	0
CLIVE	779	75.4	25.7	82.3	132	48	20	(31)	9	(25)	0	0	0
CREMONA	918	88.9	28.1	90.1	168	90	0	(23)	(23)	(23)	131	444	0
NEW SAREPTA	1,150	111.3	35.1	112.4	310	94	0	(178)	(42)	(18)	1,080	232	0
STANDARD	999	96.7	27.2	87.3	188	48	36	(99)	(57)	(29)	724	667	0
VILNA	798	77.3	30.1	96.4	180	60	0	(192)	(17)	(22)	902	45	0
VILLAGES (GROUP 2) AVG.	**1038**	**100.4**	**31.4**	**100.5**	**211**	**89**		**(16)**	**(9)**	**(11)**	**404**	**247**	
ALL VILLAGES AVERAGE	**1,033**	**100.0**	**31.2**	**100.0**	**212**	**86**		**(21)**	**(8)**	**(14)**	**316**	**208**	

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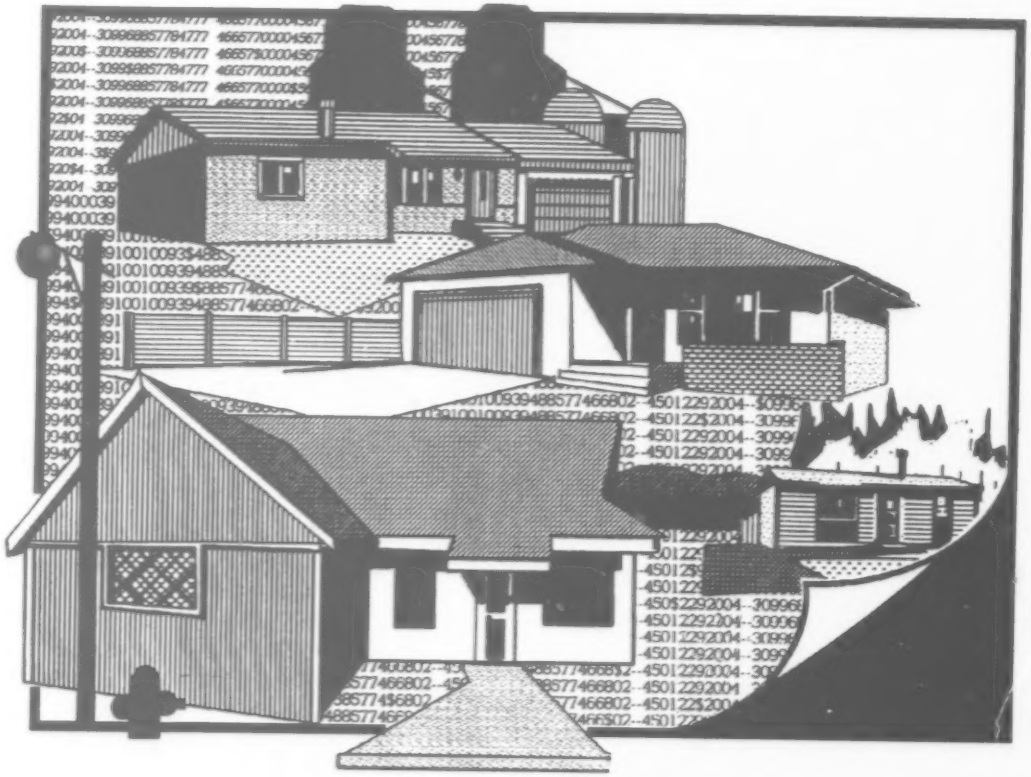
TABLE IV: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

Municipality	Per Dwelling: Utility Charges Significance				Annual Unit Costs			Net Annual Costs			Utility Debt		
	Total Aggregate Cost (T.A.C.) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of T.A.C. (%)	Util. Charges % of T.A.C Index (Avg.=100)	Water Charges (for 360 cu. m) ($)	Sewer Charges (for 360 cu. m) ($)	Solid Waste Charges ($)	1987 Net Operat. Loss (–)/Gain per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)	1987 Debt Load per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)
ROSEMARY	715	69.2	25.2	80.8	96	60	24	(11)	(5)	0	0	0	0
VETERAN	791	76.5	34.9	111.9	180	96	0	(39)	29	(57)	244	0	0
GLENWOOD	977	94.6	40.5	130.0	240	120	36	30	22	6	410	60	0
BIG VALLEY	768	74.4	35.9	115.2	162	114	0	18	0	(4)	427	264	0
YOUNGSTOWN	768	74.4	39.9	127.9	247	60	0	26	(20)	0	555	167	0
HAY LAKES	1,261	122.1	23.8	76.3	180	120	0	(80)	(5)	(5)	635	93	0
BARONS	928	89.8	44.1	141.4	126	216	67	(35)	20	(14)	41	340	0
ROCKYFORD	1,012	97.9	29.7	95.1	240	60	0	(31)	(78)	(38)	449	576	0
COWLEY	1,289	124.8	44.2	141.8	426	72	72	(21)	6	3	530	0	0
LONGVIEW	1,155	111.8	38.7	124.1	210	237	0	(33)	(19)	(25)	407	385	0
KINUSO	793	76.7	50.0	160.2	288	108	0	(20)	12	(11)	68	159	0
LOUGHEED	1,076	104.2	30.1	96.5	198	54	72	38	1	(3)	433	189	0
BURDETT	1,017	98.5	35.4	113.4	252	60	48	(20)	(6)	5	481	61	0
WASKATENAU	904	87.5	30.0	96.2	211	60	0	(132)	23	(9)	261	145	0
NEW NORWAY	1,113	107.7	37.8	121.0	192	156	72	(17)	(14)	(7)	235	457	0
HUGHENDEN	995	96.4	36.5	116.9	252	72	39	(192)	(29)	(20)	406	290	0
STROME	932	90.2	30.9	99.1	108	108	72	2	24	(2)	207	156	0
BLACKIE	1,631	157.9	16.2	51.9	168	96	0	9	(31)	(30)	304	292	0
CARMANGAY	846	81.9	42.9	137.7	203	92	68	29	13	6	0	0	0
ELNORA	529	51.2	40.9	131.0	96	48	72	(3)	12	(1)	341	44	0
MORRIN	1,200	116.2	20.0	64.1	150	90	0	10	21	(28)	0	252	0
HILLSPRING	858	83.1	33.5	107.6	156	84	48	11	21	(13)	19	0	0
CEREAL	1,220	118.1	19.4	62.3	162	75	0	(12)	(27)	0	250	14	0
GRASSY LAKE	863	83.5	28.6	91.7	175	72	0	(278)	(46)	0	344	269	0
CHIPMAN	1,587	153.7	44.6	143.0	612	96	0	4	(41)	(23)	15	353	0
WANHAM	929	89.9	47.1	151.2	288	90	60	(89)	(23)	(50)	307	54	0
DONALDA	783	75.8	30.6	98.2	138	42	60	(22)	2	(10)	47	23	0
PLAMONDON	1,158	112.1	25.9	83.0	150	150	0	(90)	(43)	(17)	329	301	0
EMPRESS	896	86.8	41.5	133.1	300	72	0	68	(7)	(20)	0	0	0
DELIA	830	80.4	42.6	136.7	324	30	0	17	16	(23)	0	0	0
VILLAGES (GROUP 3) AVG.	**994**	**96.2**	**34.7**	**111.3**	**218**	**94**		**(29)**	**(6)**	**(13)**	**258**	**165**	
ALL VILLAGES AVERAGE	**1,033**	**100.0**	**31.2**	**100.0**	**212**	**86**		**(21)**	**(8)**	**(14)**	**316**	**208**	

TABLE IV: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

Municipality	Per Dwelling: Utility Charges Significance				Annual Unit Costs			Net Annual Costs			Utility Debt		
	Total Aggregate Cost (T.A.C.) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of T.A.C. (%)	Util. Charges % of T.A.C. Index (Avg.=100)	Water Charges (for 360 cu. m) ($)	Sewer Charges (for 360 cu. m) ($)	Solid Waste Charges ($)	1987 Net Operat. Loss (–)/Gain per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)	1987 Debt Load per Capita Water ($P.C.)	Sewer ($P.C.)	Solid Waste ($P.C.)
INNISFREE	836	80.9	33.6	107.7	221	60	0	51	(22)	(61)	109	521	0
HEISLER	850	82.3	44.1	141.4	210	90	75	(44)	19	3	848	12	0
CAYLEY	1,138	110.2	24.7	79.1	191	30	60	(12)	(77)	(1)	0	0	0
FORT ASSINIBOINE	912	88.3	19.7	63.3	132	48	0	40	13	(17)	509	0	0
ROSALIND	1,012	97.9	32.8	105.2	180	72	80	15	(59)	(1)	119	387	0
DEWBERRY	938	90.8	26.9	86.1	100	116	36	(11)	14	(24)	309	317	0
TORRINGTON	803	77.7	29.9	95.9	120	120	0	(137)	(51)	(17)	29	494	0
AMISK	997	96.5	30.0	96.1	167	72	60	13	(16)	(7)	383	538	0
ALLIANCE	976	94.4	34.7	111.4	216	48	75	(113)	2	2	612	73	0
RADWAY	1,622	157.0	25.0	80.2	334	72	0	(115)	2	(17)	1,491	0	0
EAGLESHAM	974	94.3	42.5	136.3	211	158	44	(133)	(5)	(18)	876	184	0
CZAR	274	26.6	21.9	70.1	0	60	0	0	(2)	(21)	0	0	0
BOTHA	688	66.6	10.5	33.6	0	72	0	(13)	19	(3)	0	20	0
LOMOND	1,208	116.9	28.3	90.8	174	78	90	(32)	(20)	6	433	0	0
GALAHAD	848	82.1	48.1	154.2	216	114	78	22	(7)	(13)	504	366	0
PARADISE VALLEY	794	76.9	49.1	157.5	342	48	0	(32)	18	(12)	49	54	0
BITTERN LAKE	1,266	122.6	50.2	161.0	516	120	0	(3)	13	(26)	0	205	0
HALKIRK	1,270	122.9	52.9	169.7	612	60	0	(7)	20	0	881	0	0
MUNSON	2,619	253.6	19.4	62.3	449	60	0	(31)	64	(18)	484	416	0
HUSSAR	812	78.6	18.5	59.2	75	75	0	4	(44)	(40)	0	632	0
DERWENT	323	31.3	0.0	0.0				29	36	0	90	0	0
ARROWWOOD	577	55.9	20.8	66.7	78	42	0	18	12	0	26	0	0
MINBURN	429	41.5	16.8	53.8	0	72	0	0	(2)	(63)	0	174	0
EDBERG	804	77.8	36.6	117.3	120	66	108	0	0	(1)	85	0	0
LAVOY	1,214	117.5	35.6	114.1	342	90	0	(87)	(16)	(13)	779	372	0
FERINTOSH	1,109	107.4	35.4	113.4	308	84	0	(33)	(80)	(21)	114	448	0
MILO	789	76.3	30.4	97.6	180	60	0	(362)	(35)	(15)	0	630	0
WARSPITE	751	72.7	24.0	76.9	120	60	0	(7)	(13)	0	10	41	0
CLUNY	761	73.7	9.9	31.6	0	75	0	0	(99)	(17)	0	760	0
HAIRY HILL	405	39.2	24.7	79.2	0	88	12	(5)	94	(23)	0	0	0
RUMSEY	561	54.3	0.0	0.0	0	0	0	0	(176)	(8)	0	429	0
GADSBY	227	22.0	0.0	0.0	0	0	0	0	0	0	0	0	0
VILLAGES (GROUP 4) AVG.	**900**	**87.1**	**27.4**	**87.9**	**181**	**71**		**-31**	**-12**	**-14**	**273**	**221**	
ALL VILLAGES AVERAGE	**1,033**	**100.0**	**31.2**	**100.0**	**212**	**86**		**(21)**	**(8)**	**(14)**	**316**	**208**	



APPENDIX 1:

RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

APPENDIX 1: RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

Introduction

The data sets provided in this table are intended to help you compare taxation rate by first identifying similar rural municipalities. The consideration of average taxation per dwelling in rural municipalities is subject to wide ranging possibilities for misinterpretation. Total dwellings may, and usually do, include country residential developments, urban housing in hamlets and one or more dwellings per farm unit. Unfortunately, from available published data it is not possible to specifically determine how many dwellings of each type there are in a rural municipality. In addition, it is not possible to accurately separate country residential taxation from hamlet residential data.

Also, this appendix is organized on the basis of Alberta Agriculture's six regions. The costs of providing municipal services in a rural setting are affected by many factors including local geography, natural resources, climate and settlement pattern. These factors, although not detailed in this report, do need to be considered when comparing rural municipalities.

This appendix includes two density statistics to assist comparative analyses. The first is **Population Per Square Kilometre**. The second statistic is **Road Density**. This measure refers is to local and secondary roads where the rural municipality has some or all the servicing responsibility. (It does not include any primary or forestry roads, nor any roads classed "not open.")

The **Number of Farms** data comes from Alberta Agriculture's "1986 Alberta Census of Agriculture." These statistics, in conjunction with other information on the total number of dwellings (from Alberta Municipal Affairs records), have been used to derive a crude estimate of "**Non-Farm Dwellings**." It is based on an assumption of one dwelling per farm. In some areas, such as those with large Hutterite settlements, this clearly can overestimate the number of non-farm dwellings. These data have permitted the estimation of approximate comparative taxation levels for the average farm and the average non-farm.

Property Tax Per Farm has been estimated from 1987 AMFIS information on the taxes raised from "farmland" properties, divided by the number of census farms. The "non-farm" statistic recognized taxes raised from "residential" properties as well as any special assessments and mobile home licence fee revenue. These "taxes" were divided by the estimate of non-farm dwelling units. Apart from the crudeness of the latter estimates, the value of the unit statistics is heavily dependent on the accurate reporting of the breakdown of property taxes in Schedule FS5 of the Alberta Municipal Affairs financial statements for municipalities. Both sets of unit taxation are complemented with an **Index** referenced to the relevant agricultural region average. These permit an at-a-glance relative positioning of individual municipalities.

The Fiscal Capacity statistics furnish the means to begin to explain the differences observed in the unit taxation data. **Equalized Assessment Per Kilometre** is of particular significance for rural municipalities because of the importance of the road maintenance/construction function (often accounting for around two-thirds of total operating expenditures). An appreciation of the quality of the average farm is provided in the measure of **Farmland Equalized Assessment Per Farm**. Similarly, the quality of the average non-farm residence is indicated by the measure of **Non-Farm Residential Equalized Assessment Per Non-Farm Residence**.

Relatively high levels of fiscal capacity by any of these three measures signifies the likelihood of high service level expectations and high tax rate tolerances, and vice versa. A useful profile of each rural municipality can be quickly obtained by reference to the equalized assessment composition statistics. Fundamental differences are readily apparent in the contrasting significance of **Farmland, Non-Farm Residential development, and non-residential (industrial/E.P.P.L/machinery and equipment/corporate farms) assessment**. The better-off rural residents are those with a high percentage of non-residential assessment to share their tax burden. Complex situations are created where there are high levels of non-farm residential development (e.g. acreages,

country estates, hobby farms).

Rural municipalities with farmland dominating their assessment are now the exception rather than the rule. However, most continue to exert a strong farmland dominance over non-farm residential development, and some also have healthy levels of non-residential assessment.

APPENDIX 1: RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX
USER'S AND TECHNICAL NOTES

- Compare these characteristics with other rural municipalities within and between regions.
- Compare farm and non-farm annual property taxes using the totals and the indices.
- Compare these fiscal capacities with the region's average.
- High levels of fiscal capacity by any of these measures signify the likelihood of high service level expectations.
- The best-off residents have a high percentage of S.F.P.F. assessment to share their tax burden.
- Compare the levels of non-farm residential developments and contrast it with the farmland dominance.

Agricultural Region	Density Characteristics: Pop. per sq. km	Density Characteristics: Road km per sq. km	Farms/Non-Farms: Number of Farms (1986) (#)	Farms/Non-Farms: Non-Farm D.U. (#)	1987 Property Taxation Unit Averages: Property Tax per Farm ($)	1987 Property Taxation Unit Averages: P.T.P.F. Index (Avg.=100)	1987 Property Taxation Unit Averages: Property Tax per Non-Farm ($)	1987 Property Taxation Unit Averages: P.T.P.N.F. Index (Avg.=100)	Fiscal Capacities: Eq.Assess. per Road km ($)	Fiscal Capacities: F.land Eq. Assess. per Farm ($)	Fiscal Capacities: Non-F. Res. Eq. Assess. per Non-F.Res. ($)	Equalized Assessment Composition: F.Land % of Eq. Assess. (%)	Equalized Assessment Composition: Non-F.Res. % of Eq. Assess. (%)	Equalized Assessment Composition: S.F.P.F. E.A. % of Eq. Assess. (%)
SUMMARY OF AVERAGES														
SOUTHERN REGION	0.99	0.40	869	407	2,144		556		47,696	28,391	14,542	43.0	7.4	49.6
SOUTH CENTRAL REGION	2.57	0.53	1,046	841	2,351		679		441,385	32,546	16,273	26.3	17.2	56.5
NORTH CENTRAL REGION	1.95	0.67	1,217	1,216	1,524		534		43,857	19,396	10,385	26.0	14.5	59.5
NORTH EAST REGION	1.68	0.69	879	803	1,636		622		39,509	21,228	13,054	35.6	15.5	48.9
NORTH WEST REGION	1.81	0.63	1,059	2,821	1,085		874		97,070	11,934	12,645	21.8	23.9	54.3
PEACE REGION	0.80	0.37	688	669	1,233	*****	435	*****	29,363	14,871	6,001	30.3	6.8	62.8

- Alberta Agriculture's six Census Regions.
- The municipal population (Alberta Municipal Affairs Oct. '88) divided by the area (AMFIS).
- Roads refers to all open local and secondary roads for which a municipality has some responsibility. (It does not include primary or forestry roads.)
- Number of farms reported in Alberta Agriculture's 1986 Census.
- Those dwellings not related to a farm such as country residential, hamlets and summer resorts. This crude estimate involves: the total number of dwellings (AMFIS '87) minus the number of farms.
- Taxes from "farmland" properties in a municipality (AMFIS '87) divided by the number of census farms.
- Taxes from "residential" properties, special assessments and mobile home licence fee revenues divided by the estimated non-farm dwellings.
- Road construction is a significant expenditure for rural municipalities. Equalized assessment is the base on which taxes to recover the net costs will be levied. N.B. The large average for the South Central Region is due to I.D. #5's E.A./Rd.KM.
- Indicates the quality of the average farm and non-farm residence.
- Refer to introduction of Appendix for details.
- This is the industrial portion (industrial, E.P. & P.L., machinery and equipment, corporate farm) of the assessment.

***** Indicates the situation for a municipality relative to the average shown at the bottom of the page of each table.

APPENDIX 1: RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

Agricultural Region	Density Characteristics		Farms/Non-Farms		1987 Property Taxation Unit Averages				Fiscal Capacities			Equalized Assessment Composition		
	Pop. per sq. km	Road km per sq. km	Number of Farms (1986) (#)	Non-Farm Dwel. (#)	Property Tax per Farm ($)	P.T.P.F. Index (Avg.=100)	Property Tax per Non-Farm ($)	P.T.P.N.F. Index (Avg.=100)	Eq.Assess. per Road km ($)	F.land Eq. Assess. per Farm ($)	Non-F. Res. Eq. Assess. per Non-F.Res. ($)	F.Land % of Eq. Assess. (%)	Non-F.Res. % of Eq. Assess. (%)	S.F.P.F. E.A. % of Eq. Assess. (%)
CTY.NO. 2 VULCAN	0.67	0.55	859	225	3,524	164.3	371	66.7	17,655	41,180	6,606	66.7	2.8	30.5
CTY.NO. 4 NEWELL	1.02	0.33	971	779	1,300	60.6	434	78.0	58,805	17,207	8,956	14.2	5.9	79.9
CTY.NO. 5 WARNER	0.78	0.45	689	147	2,845	132.7	509	91.6	16,811	36,309	10,595	71.3	4.4	24.2
CTY.NO. 8 FORTY MILE	0.45	0.44	812	58	2,942	137.2	1,105	198.7	14,048	32,997	15,172	59.5	2.0	38.5
CTY.NO. 26 LETHBRIDGE	2.93	0.72	1,197	1,100	1,986	92.6	629	113.2	34,760	26,147	8,850	44.4	13.8	41.8
MD.NO. 1 CYPRESS	0.36	0.23	984	583	982	45.8	595	107.0	70,137	25,811	63,751	11.7	17.2	71.1
MD.NO. 6 CARDSTON	1.32	0.32	827	141	1,735	80.9	752	135.2	26,007	22,027	13,645	65.9	7.0	27.2
MD.NO. 9 PINCHER CREEK	1.07	0.37	482	450	2,048	95.5	537	96.7	49,744	29,263	9,593	26.3	8.1	65.6
MD.NO. 14 TABER	1.26	0.51	995	497	1,660	77.4	248	44.6	30,058	24,594	16,194	38.0	12.5	49.5
MD.NO. 26 WILLOW CREEK	0.99	0.47	869	450	2,415	112.7	381	68.5	16,337	28,374	5,823	67.5	7.2	25.3
I.D. NO. 6	0.03	0.03		48					190,		780	7.8	0.2	92.0
SOUTHERN REGION	**0.99**	**0.40**	**869**	**407**	**2,144**	**100.0**	**556.0**	**100.0**	**47,696**	**28,391**	**14,542**	**43.0**	**7.4**	**49.6**
CTY.NO. 16 WHEATLAND	1.18	0.65	905	644	2,393	101.8	532	78.3	43,602	40,203	11,618	28.1	5.8	66.1
CTY.NO. 17 MOUNTAIN VIEW	2.38	0.75	1,652	1,345	1,710	72.7	527	77.7	48,599	22,476	9,591	27.3	9.5	63.2
MD.NO. 31 FOOTHILLS	2.59	0.56	1,212	1,886	2,101	89.4	1,445	212.9	64,842	23,276	28,322	21.3	40.3	38.5
MD.NO. 34 ACADIA	0.76	0.60	155	5	2,334	99.3			14,640	35,647		77.2	3.8	18.9
MD.NO. 44 ROCKY VIEW	4.18	0.66	1,379	4,007	1,986	84.5	1,337	196.9	107,772	31,137	31,160	14.4	41.8	43.8
MD.NO. 47 STARLAND	0.81	0.73	474	148	3,497	148.7	436	64.2	19,998	39,034	13,939	48.6	5.4	46.0
MD.NO. 48 KNEEHILL	1.51	0.83	996	516	3,226	137.2	424	62.4	26,824	33,119	6,309	44.6	4.4	51.0
I.D. NO. 5	0.07	0.00		74			322	47.4	4,368,435		16,263	0.0	9.8	90.2
I.D. NO. 7	14.50	0.59		442			706	103.9	127,319		8,638	4.6	64.2	31.2
I.D. NO. 8	0.00	0.03		3					3,340		1,398	0.4	1.6	98.0
SPECIAL AREAS 2,3,4	0.29	0.39	1,598	184	1,563	66.5	382	56.3	29,868	35,473	35,496	23.1	2.7	74.2
SOUTH CENTRAL REGION	**2.57**	**0.53**	**1,046**	**841**	**2,351**	**100.0**	**679**	**100.0**	**441,385**	**32,546**	**16,273**	**26.3**	**17.2**	**56.5**

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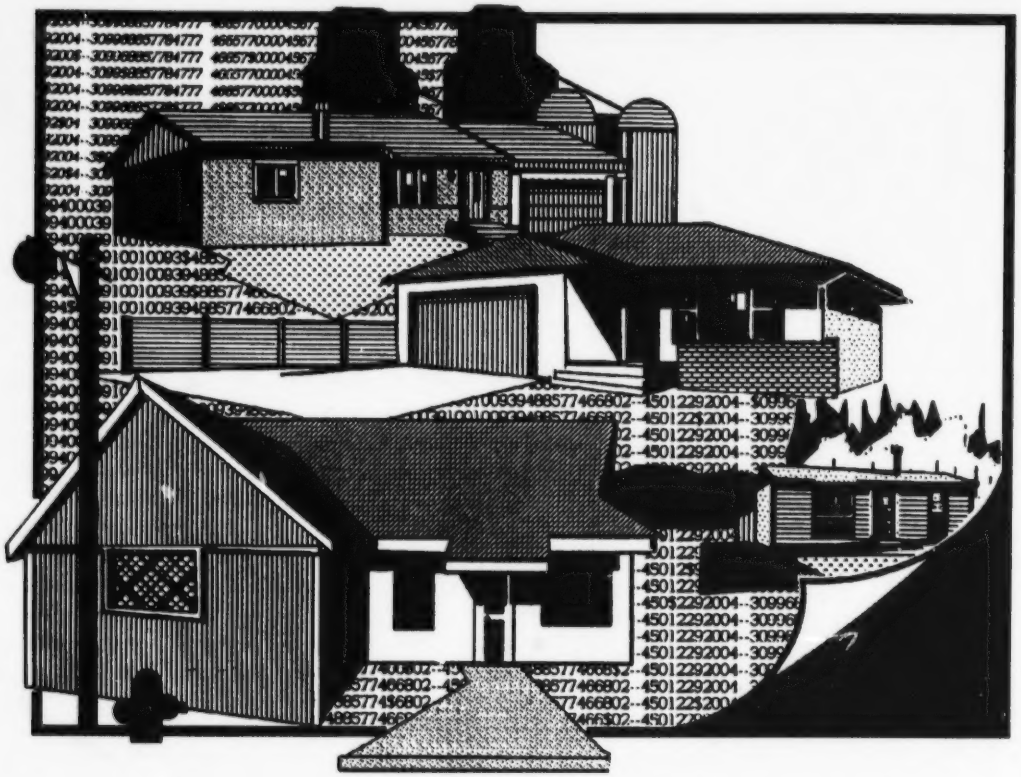
APPENDIX 1: RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

Agricultural Region	Density Characteristics		Farms/Non-Farms		1987 Property Taxation Unit Averages				Fiscal Capacities			Equalized Assessment Composition		
	Pop. per sq. km	Road km per sq. km	Number of Farms (1986) (#)	Non-Farm Dwel. (#)	Property Tax per Farm ($)	P.T.P.F. Index (Avg.=100)	Property Tax per Non-Farm ($)	P.T.P.N.F. Index (Avg.=100)	Eq.Assess. per Road km ($)	F.land Eq. Assess. per Farm ($)	Non-F. Res. Eq. Assess. per Non-F.Res. ($)	F.Land % of Eq. Assess. (%)	Non-F.Res. % of Eq. Assess. (%)	S.F.P.F. E.A. % of Eq. Assess. (%)
CTY.NO. 3 PONOKA	2.65	0.80	1,362	986	1,066	70.0	728	136.3	24,953	13,770	11,350	32.1	19.1	48.8
CTY.NO. 6 STETTLER	1.23	0.66	901	712	2,436	159.8	525	98.3	22,707	28,350	6,221	40.6	7.0	52.4
CTY.NO. 10 WETASKIWIN	2.82	0.68	1,374	1,775	1,222	80.2	615	115.1	39,657	16,125	12,213	24.1	23.6	52.2
CTY.NO. 14 LACOMBE	2.97	0.84	1,289	1,509	965	63.3	504	94.3	79,382	18,985	10,807	12.2	8.2	79.6
CTY.NO. 18 PAINTEARTH	0.76	0.73	554	172	1,530	100.4	198	37.2	42,696	25,023	3,975	13.9	0.7	85.4
CTY.NO. 22 CAMROSE	2.12	0.78	1,446	925	2,045	134.2	834	156.1	24,268	22,029	11,636	47.6	16.1	36.3
CTY.NO. 23 RED DEER	3.40	0.72	1,788	2,659	1,385	90.9	830	155.4	47,148	7,705	23,721	9.9	45.4	44.6
CTY.NO. 29 FLAGSTAFF	1.08	0.75	1,011	283	2,744	180.1	267	50.1	23,724	34,776	5,773	48.3	2.2	49.5
MD.NO. 99 CLEARWATER	0.53	0.11	1,225	1,927	320	21.0	302	56.6	90,184	7,804	7,765	5.2	8.2	86.5
NORTH CENTRAL REGION	**1.95**	**0.67**	**1,217**	**1,216**	**1,524**	**100.0**	**534**	**99.9**	**43,857**	**19,396**	**10,385**	**26.0**	**14.5**	**59.5**
CTY.NO. 9 BEAVER	1.52	0.69	1,004	666	2,486	152.0	983	158.0	21,800	25,942	9,647	48.9	12.1	39.0
CTY.NO. 13 SMOKY LAKE	2.43	1.44	623	273	1,413	86.4	687	110.4	19,024	21,423	12,447	42.4	10.8	46.8
CTY.NO. 19 ST. PAUL	2.05	0.66	972	1,007	1,067	65.2	889	142.9	21,711	13,562	13,039	28.8	28.7	42.5
CTY.NO. 21 TWO HILLS	1.13	0.86	870	134	1,799	109.9	880	141.5	15,684	22,691	15,500	53.9	5.7	40.5
CTY.NO. 24 VERMILION	1.61	0.65	1,383	1,074	2,087	127.5	466	75.0	25,540	26,427	6,871	43.9	8.9	47.2
CTY.NO. 27 MINBURN	1.26	0.71	891	309	2,334	142.7	279	44.9	22,277	30,543	7,406	56.0	4.7	39.3
CTY.NO. 30 LAMONT	1.75	0.84	1,198	306	1,407	86.0	1,186	190.7	18,450	15,840	16,861	49.6	13.5	36.9
MD.NO. 52 PROVOST	0.75	0.50	589	245	2,093	128.0	388	62.4	28,612	25,972	8,677	29.4	4.1	66.6
MD.NO. 61 WAINWRIGHT	1.04	0.48	671	450	1,899	116.1	336	54.0	40,906	27,552	21,904	24.9	13.3	61.8
MD.NO. 87 BONNYVILLE	4.77	0.74	651	2,222	956	58.4	406	65.2	48,458	13,632	22,867	11.4	65.0	23.7
I.D. NO. 18	0.12	0.03	822	2,151	460	28.1	339	54.5	172,136	9,929	8,377	1.9	4.2	93.8
NORTH EAST REGION	**1.68**	**0.69**	**879**	**803**	**1,636**	**100.0**	**622**	**100.0**	**39,509**	**21,228**	**13,054**	**35.6**	**15.5**	**48.9**

APPENDIX 1: RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

Agricultural Region	Density Characteristics		Farms/Non-Farms		1987 Property Taxation Unit Averages				Fiscal Capacities			Equalized Assessment Composition		
	Pop. per sq. km	Road km per sq. km	Number of Farms (1986) (#)	Non-Farm Dwel. (#)	Property Tax per Farm ($)	P.T.P.F. Index (Avg.=100)	Property Tax per Non-Farm ($)	P.T.P.N.F. Index (Avg.=100)	Eq.Assess. per Road km ($)	F.land Eq. Assess. per Farm ($)	Non-F. Res. Eq. Assess. per Non-F.Res. ($)	F.Land % of Eq. Assess. (%)	Non-F.Res. % of Eq. Assess. (%)	S.F.P.F. E.A. % of Eq. Assess. (%)
CTY.NO. 7 THORHILD	1.55	0.69	716	348	1,383	127.5	589	67.4	16,715	16,202	7,431	50.3	11.2	38.5
CTY.NO. 11 BARRHEAD	2.32	0.67	946	793	1,153	106.2	1,059	121.2	17,188	12,436	11,804	41.2	32.7	26.1
CTY.NO. 12 ATHABASCA	1.28	0.49	1,064	877	1,334	123.0	851	97.4	14,196	11,283	7,384	36.7	19.8	43.5
CTY.NO. 20 STRATHCONA	15.37*	1.06	899	13,789	1,392	128.3	1,412	161.6	460,577	11,228	17,687	1.6	39.6	58.7
CTY.NO. 25 LEDUC	3.87	0.85	2,001	1,986	1,202	110.8	1,044	119.5	54,441	7,119	19,525	9.5	25.9	64.6
CTY.NO. 28 LAC STE. ANNE	2.58	0.70	1,137	1,424	831	76.6	1,126	128.8	22,382	10,154	13,403	24.6	40.7	34.6
CTY.NO. 31 PARKLAND	6.08	0.61	1,379	5,367	819	75.5	1,226	140.3	150,731	8,248	17,957	3.5	29.7	66.8
MD.NO. 90 STURGEON	7.07	0.95	1,148	2,974	1,504	138.6	839	96.0	98,447	19,912	19,621	12.3	31.4	56.3
MD.NO. 92 WESTLOCK	2.21	0.73	1,177	1,079	1,396	128.6	520	59.5	17,654	18,339	6,793	52.9	18.0	29.1
I.D. NO. 14	0.31	0.06	857	1,816	437	40.3	419	48.0	122,466	8,465	8,755	3.6	7.8	88.6
I.D. NO. 15	0.38	0.11	323	583	484	44.6	528	60.5	92,973	7,891	8,741	3.2	6.3	90.5
NORTH WEST REGION	**1.81**	**0.63**	**1,059**	**2,821**	**1,085**	**100.0**	**874**	**100.0**	**97,070**	**11,934**	**12,645**	**21.8**	**23.9**	**54.3**
CTY.NO. 1 GRANDE PRAIRIE	2.12	0.61	1,546	2,101	1,091	88.5	621	142.8	33,217	16,123	8,954	21.6	16.3	62.1
MD.NO. 130 SMOKY RIVER	0.99	0.64	641	171	1,844	149.5	462	106.1	8,767	17,238	5,053	68.7	5.4	25.9
MD.NO. 133 SPIRIT RIVER	1.24	0.76	203	74	1,431	116.0	310	71.3	15,150	17,961	5,669	46.4	5.3	48.2
MD.NO. 135 PEACE	1.65	0.66	281	185	1,154	93.6	868	199.6	26,906	16,231	10,826	27.8	12.2	59.9
MD.NO. 136 FAIRVIEW	1.40	0.67	364	223	1,920	155.7	932	214.3	18,445	22,498	6,998	48.5	9.2	42.3
I.D. NO. 16	0.16	0.05	829	739	538	43.6	270	62.0	81,366	10,354	5,971	5.7	2.9	91.4
I.D. NO. 17	0.43	0.12	1,107	2,472	2,793	226.5	341	78.4	61,673	11,968	6,330	6.2	7.3	86.5
I.D. NO. 19	0.56	0.47	409	106	1,199	97.2	111	25.6	12,935	20,014	4,956	46.1	3.0	51.0
I.D. NO. 20	0.49	0.27	754	181	645	52.3	329	75.6	17,789	11,598	2,171	31.0	1.4	67.6
I.D. NO. 21	0.20	0.13	635	252	899	72.9	204	47.0	14,607	13,150	2,632	30.1	2.4	67.6
I.D. NO. 22	0.22	0.10	853	509	666	54.0	273	62.7	20,744	11,118	6,461	22.1	7.7	70.2
I.D. NO. 23	0.09	0.02	635	1,009	612	49.7	503	115.7	40,751	10,199	5,993	9.7	9.1	81.2
PEACE REGION	**0.80**	**0.37**	**688**	**669**	**1,233**	**100.0**	**435**	**100.1**	**29,363**	**14,871**	**6,001**	**30.3**	**6.8**	**62.8**



APPENDIX 2:

SELECTED SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

APPENDIX 2: SELECTED SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Introduction

In this Appendix, a range of school jurisdiction data helps you to gain a greater appreciation of the variations in supplementary school taxes featured in Part III. This Appendix details the scale of operations, resource base and fiscal capacity of the individual school jurisdictions. The data presented have been obtained from Finance and Support Services, Alberta Education.

This Appendix includes information on all operating and non-operating school jurisdictions. Non-operating school jurisdictions still tax but do not operate their own schools. These districts send their students to the nearest operating jurisdiction. Blank spaces in the expenditure columns denote non-operating school jurisdictions.

The **school jurisdiction designation (Zone, Code, Name and Number)** identifies the location and status of each school district. The Coded Identification is detailed in the School Jurisdiction section of the User's Guide. It also identifies the predominant school system in each municipality.

The scale of each jurisdiction may be appreciated by the **Number of Schools Operated**, the **Resident Pupil Count**, the **Adjusted Equalized Assessment**, and **Total Operating Expenditures**.

The **Adjusted Equalized Assessment** data are for the purposes of education finance. It reflects an adjustment for the **Electric Power and Pipe-Line (E.P.P.L.)** assessment in the rural municipality which is part of a school jurisdiction. The Adjusted Equalized Assessment includes an allocation of the E.P.P.L. assessment among the school jurisdictions that are operating within a rural municipality. To the extent that E.P.P.L. assessment is present, all supporters of the particular jurisdiction are better off. The adjusted equalized assessment is the sum of the actual equalized assessment, contributed by each supporting municipality, and an imputed equalized assessment value based on the application of the net mill rate to the E.P.P.L. tax contributed by the rural municipalities. The formula is as follows:

Adjusted Equalized Assessment = Actual Eq. Ass. + [(E.P.P.L. Tax / Net Mill Rate) x 1000].

The significance of the E.P.P.L. factor is brought out in the statistic showing the **Adjusted Equalized Assessment as a Percentage of the Actual Equalized Assessment**.

The **fiscal capacity** of each jurisdiction is indicated in terms of **Adjusted Equalized Assessment per Resident Pupil**. This will have a strong bearing on the amount of supplementary requisition established by a school authority. Those with a strong fiscal capacity are in a position to make a comparatively large requisition in per pupil terms. Those with a weak capacity (e.g. below average) do not have this option unless they are prepared to set a very high school tax rate. However, some flexibility may be available depending on the significance of the E.P.P.L. contribution. Appendix 2 includes comparative data on the **percentage of the total requisition covered by E.P.P.L.**

Other comparative statistics include the level of **Supplementary Requisitions per Resident Pupil** served, and the **Net Mill Rate**. The latter is probably the best single comparative indicator of the school tax burden for residential property-owners.

The Net Mill Rate is computed as follows:

Net Mill Rate = [(Supp Req. P E.P.P.L. Tax) / (Actual Eq. Ass.)] x 1000.

To round out the picture, information is presented on **Operating Expenditures** by each school jurisdiction (1986/87 data). The statistics show both the level of **Expenditure Per Enrolled Pupil**, and this **expenditure in relation to the adjusted equalized assessment**. Much of the expenditure is covered by provincial grants designed to ensure at least a foundation level of education for each pupil regardless of the jurisdiction. There is, therefore, comparatively little variability in per pupil expenditures. However, because of the wide range in fiscal capacity, the expenditure effort statistics do vary considerably.

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA
USER'S AND TECHNICAL NOTES

- As referenced in the User's Guide, select the school authority using its zone, code, name and number.
- The scale of each jurisdiction is gained from this data and the total operating expenditure.
- Adjusted Equalized Assessment includes an allocation of E.P. & P.L. assessment among school jurisdictions operating within a rural municipality.
- The significance of the E.P. & P.L. factor is brought out in the Adj. E.A. as a % of the Actual E.A.
- The higher the number the greater the capacity to bear the supplementary school requisition.
- Compare the totals and the statistics to appreciate the level of expenditures and the related expenditure effort.

Jurisdiction			Pupils	Adjusted Equalized Assessment			1987 (Adj.) Equ. Assess. Supplementary School Requisition			Schools	1986/87 Operating Expenditures		
Zone	Code	Name & Number	1987/88 Resident Pupils (#)	Adjusted Eq. Assess. ($)	Adj. E.A. % of Actual Eq. Assess. (%)	Adj. E.A./ Res. Pupil ($)	E.P. & P.L. Portion (%)	Per Res. Pupil ($)	Net Mill Rate	Total No. Operated 1986/87 (#)	Total Operating Expenditure ($)	Oper. Exp. per Enrolled Pupil ($)	Exp. Effort (Exp. per $1000 Adj. Eq. Assess.) ($)
1	1070	PEACE RIVER SCHOOL DIV #10	2,691	122,580,191	150	45,552	33.3	1,239	27.19	13	12,404,753	4,511	101
1	1210	SPIRIT RIVER SCHOOL DIV #47	1,358	72,697,494	165	53,533	39.5	1,569	29.31	10	7,474,025	6,081	103
1	1220	HIGH PRAIRIE SCHOOL DIV #48	3,251	118,297,421	154	36,388	35.0	1,074	29.53	13	17,793,579 *	5,249	150
1	1230	FAIRVIEW SCHOOL DIV #50	1,562	49,454,370	131	31,661	23.4	1,067	33.70	8	7,256,732	4,796	147
1	1250	FT VERMILION SCHOOL DIV #52	2,444	88,408,464	173	36,174	42.3	1,341	37.08	12	15,003,089 *	5,450	170

- The first digit is the status of the school authority. The other three digits specify the jurisdiction (for details see the School Jurisdiction section of the User's Guide).
- Alberta Education Zone, one of six in Alberta.
- The Equalized Assessment is adjusted to include the electric power and pipeline (EP & PL) portion.
- By including the EP & PL this total is greater than the Total E.A.
- A fiscal capacity indicator is derived by dividing the Adj. E.A. by the resident pupils.
- Net Mill Rate = [(Supplementary Requisition – EP & PL Tax) /Actual E.A.] * 1000

*Expenditure data refer to a September 1, 1986 to August 31, 1987 school year, except in those cases indicated by an *, denoting a January 1 to December 31, 1986 calendar year.

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Jurisdiction			Pupils	Adjusted Equalized Assessment			1987 (Adj.) Equ. Assess. Supplementary School Requisition			Schools	1986/87 Operating Expenditures		
Zone	Code	Name & Number	1987/88 Resident Pupils (#)	Adjusted Eq. Assess. ($)	Adj. E.A. % of Actual Eq. Assess. (%)	Adj. E.A./ Res. Pupil ($)	EP & PL Portion (%)	Per Res. Pupil ($)	Net Mill Rate	Total No. Operated 1986/87 (#)	Total Operating Expenditure ($)	Oper. Exp. per Enrolled Pupil ($)	Exp. Effort ($1000 Adj. Eq. Assess.) ($)
1	1070	PEACE RIVER SCHOOL DIV #10	2,691	122,580,191	150	45,552	33.3	1,239	27.19	13	12,404,753	4,511	101
1	1210	SPIRIT RIVER SCHOOL DIV #47	1,358	72,697,494	165	53,533	39.5	1,569	29.31	10	7,474,025	6,081	103
1	1220	HIGH PRAIRIE SCHOOL DIV #48	3,251	118,297,421	154	36,388	35.0	1,074	29.53	13	17,793,579 *	5,249	150
1	1230	FAIRVIEW SCHOOL DIV #50	1,562	49,454,370	131	31,661	23.4	1,067	33.70	8	7,256,732	4,796	147
1	1250	FT VERMILION SCHOOL DIV #52	2,444	88,408,464	173	36,174	42.3	1,341	37.08	12	15,003,089 *	5,450	170
1	1260	EAST SMOKY SCHOOL DIV #54	1,777	166,679,711	220	93,798	54.6	2,107	22.46	8	10,140,812 *	5,755	61
1	1280	NORTHLAND SCHOOL DIV #61	1,528	134,662,477	209	88,130	52.1	2,592	29.41	24	28,869,066	12,253	214
1	2010	COUNTY OF GRANDE PRAIRIE #1	3,421	112,700,565	111	32,944	10.1	1,179	35.79	15	14,899,082 *	4,362	132
1	3240	GRANDE PRAIRIE DIST #2357	3,801	133,918,020	100	35,232	0.0	1,412	40.07	10	21,457,863	5,336	160
1	3340	GROVEDALE SCHOOL DIST #4910	232	35,681,174	340	153,798	70.6	1,536	9.99	1	955,025	8,682	27
1	3410	ST. ISIDORE SCHL DIST #5054	37	1,315,905	216	35,565	53.8	730	20.52				
1	4110	FT VERMILION RCSSD #26	174	2,715,972	214	15,609	53.2	648	41.53	1	904,234	7,932	333
1	4130	GRANDE PRAIRIE RCSSD #28	1,303	34,872,630	100	26,763	0.0	1,070	39.97	6	6,686,122 *	4,643	192
1	4140	MCLENNAN RCSSD #30	148	2,744,095	101	18,541	1.3	777	41.91	1	722,300	5,643	263
1	4170	FAIRVIEW RCSSD #35	291	9,529,745	108	32,748	7.7	1,311	40.04	1	1,412,369	4,047	148
1	4180	SPIRIT RIVER RCSSD #36	59	1,325,186	107	22,461	6.8	939	41.80	1	405,955	5,799	306
1	4210	NORTH PEACE RCSSD #43	887	25,326,855	119	28,553	15.7	954	33.42	5	4,580,985	4,670	181
1	4260	SEXSMITH RCSSD #51	142	2,531,153	105	17,825	4.5	557	31.27	1	521,918	5,067	206
1	4280	HIGH PRAIRIE RCSSD #56	259	6,360,698	104	24,559	4.0	761	30.98	1	1,570,950	4,102	247
1	4295	GR PRAIRIE RURAL RCSSD #190	184	10,046,756	111	54,602	9.8	2,042	37.40				
1	4390	BEAVERLODGE RCSSD #68	118	2,111,228	106	17,892	5.6	688	38.47	1	469,893	5,948	223
1	4520	VALLEYVIEW RCSSD #84	147	2,863,731	107	19,481	6.2	460	23.61	1	1,063,896	5,090	372
1	4830	AUBINDALE RCSSD #122	12	290,968	127	24,247	21.4	529	21.80				
1	5030	FALHER CONS SCHL DIST #69	313	8,465,409	102	27,046	2.1	1,254	46.37	1	2,510,765	5,745	297
1	7030	SMITHREADE PSSD #7	5	317,847	125	63,569	19.9	1,453	22.85				
ZONE 1 AVERAGES			**1,046**	**45,835,023**	**147**	**43,830**	**28.3**	**298**	**32.69**	**6**	**7,481,115**	**5,770163**	

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Jurisdiction			Pupils	Adjusted Equalized Assessment			1987 (Adj.) Equ. Assess. Supplementary School Requisition			Schools	1986/87 Operating Expenditures		
Zone	Code	Name & Number	1987/88 Resident Pupils (#)	Adjusted Eq. Assess. ($)	Adj. E.A. % of Actual Eq. Assess. (%)	Adj. E.A./ Res. Pupil ($)	EP & PL Portion (%)	Per Res. Pupil ($)	Net Mill Rate	Total No. Operated 1986/87 (#)	Total Operating Expenditure ($)	Oper. Exp. per Enrolled Pupil$1000 Adj. ($)Eq. Assess.)	Exp. Effort (Exp. per ($)
2	1170	WESTLOCK SCHOOL DIV #37	2,107	69,119,857	123	32,805	18.4	859	26.18	10	10,190,302	* 4,782	147
2	1240	LAC LA BICHE SCHOOL DIV #51	2,029	45,827,119	124	22,586	19.1	601	26.62	10	10,040,992	* 4,941	219
2	2070	COUNTY OF THORHILD #7	684	26,942,132	130	39,389	23.3	1,624	41.24	4	3,766,923	* 5,751	140
2	2110	COUNTY OF BARRHEAD #11	2,189	59,406,698	114	27,139	12.4	915	33.72	10	11,677,842	* 5,051	197
2	2120	COUNTY OF ATHABASCA #12	1,802	64,907,543	121	36,020	17.2	1,353	37.57	9	10,148,528	* 5,468	156
2	2130	COUNTY OF SMOKY LAKE #13	726	42,088,929	122	57,974	18.3	1,584	27.32	5	4,137,266	* 5,076	98
2	2180	COUNTY OF ST PAUL #19	1,722	52,105,283	122	30,259	18.2	714	23.61	6	9,160,035	* 5,465	176
2	2270	COUNTY OF LAC ST ANNE #28	2,348	108,455,914	131	46,191	23.5	1,228	26.58	10	11,430,036	4,561	105
2	3220	ST. PAUL SCH DIST #2228	572	21,062,748	101	36,823	0.8	1,114	30.26	3	3,510,855	4,725	167
2	3255	WHITECOURT SCH DIST #2736	936	31,049,438	110	33,172	9.1	852	25.70	3	3,323,138	3,688	107
2	3260	FT MCMURRAY SCH DIST #2833	4,275	298,915,938	115	69,922	13.0	2,853	40.80	14	27,322,692	6,184	91
2	3430	SWAN HILLS SCH DIST #5109	464	58,840,532	194	126,811	48.5	2,220	17.51	1	2,148,640	6,070	37
2	3460	LAKELAND SCH DIST #5460	2,810	109,256,703	114	38,881	12.4	1,159	29.80	13	15,276,220	4,699	140
2	4105	LAKELAND RCSSD #150	1,664	56,335,620	113	33,856	11.3	1,059	31.27	6	7,220,072	5,388	128
2	4160	FT MCMURRAY RCSSD #32	3,226	222,835,716	116	69,075	14.2	2,612	37.82	8	20,830,792	6,293	93
2	4565	CEDAR CREEK RCSSD #232	6	78,585	128	13,098	21.7	280	21.38				
2	4570	WHITECOURT RCSSD #94	586	15,423,651	111	26,320	9.6	655	24.87	2	2,403,666	* 4,493	156
2	4720	WESTLOCK RCSSD #110	426	11,919,446	105	27,980	4.9	717	25.63	1	1,639,366	* 4,008	138
2	7010	GLEN AVON PSSD #5	332	12,102,888	100	36,454	0.2	1,059	29.06	1	1,793,849	3,969	148
ZONE 2 AVERAGES			**1,521**	**68,772,355**	**119**	**45,207**	**15.4**	**378**	**33.26**	**6**	**8,667,845**	**5,034126**	

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Jurisdiction			Pupils	Adjusted Equalized Assessment			1987 (Adj.) Equ. Assess. Supplementary School Requisition			Schools	1986/87 Operating Expenditures			
Zone	Code	Name & Number	1987/88 Resident Pupils (#)	Adjusted Eq. Assess. ($)	Adj. E.A. % of Actual Eq. Assess. (%)	Adj. E.A./ Res. Pupil ($)	EP & PL Portion (%)	Per Res. Pupil ($)	Net Mill Rate	Total No. Operated 1986/87 (#)	Total Operating Expenditure ($)		Oper. Exp. per Enrolled Pupil$1000 Adj. ($)Eq. Assess.)	Exp. Effort (Exp. per ($)
3	1080	YELLOWHEAD SCHOOL DIV #12	4,503	379,870,472	171	84,359	41.5	1,874	22.22	17	22,982,781		5,000	61
3	1110	STURGEON SCHOOL DIV #24	4,152	177,952,900	113	42,860	11.1	1,612	37.61	12	21,321,662		5,313	120
3	1150	WAINWRIGHT SCHOOL DIV #32	1,581	77,663,368	150	49,123	33.5	1,396	28.42	7	7,517,766		4,882	97
3	2090	COUNTY OF BEAVER #9	1,755	72,534,662	122	41,330	17.9	1,311	31.71	8	7,914,015		4,484	109
3	2100	COUNTY OF WETASKIWIN #10	2,386	109,375,499	130	45,841	23.3	1,393	30.39	12	10,707,574	*	4,878	98
3	2190	COUNTY OF STRATHCONA #20	11,479	617,171,669	103	53,765	3.0	2,100	39.06	33	57,505,951		5,154	93
3	2200	COUNTY OF TWO HILLS #21	798	47,366,666	119	59,357	15.9	1,620	27.29	6	3,879,573	*	4,980	82
3	2230	COUNTY OF VERMILION RIVER #24	2,538	108,450,620	130	42,731	23.1	1,265	29.60	12	11,865,153	*	5,088	109
3	2240	COUNTY OF LEDUC #25	4,433	188,052,633	135	42,421	25.7	1,429	33.68	17	18,669,219		5,073	99
3	2260	COUNTY OF MINBURN #27	1,413	81,071,422	117	57,375	14.2	1,840	32.07	10	8,169,105	*	5,325	101
3	2290	COUNTY OF LAMONT #30	1,623	55,853,712	120	34,414	16.6	1,171	34.03	6	7,408,803	*	4,704	133
3	2300	COUNTY OF PARKLAND #31	10,175	549,431,028	181	53,998	44.8	1,649	30.54	27	50,951,456		4,965	93
3	3010	ST ALBERT SCHOOL DIST #3	3,495	92,666,870	100	26,514	0.0	1,026	38.69	8	15,961,218		4,812	172
3	3020	EDMONTON SCHOOL DIST #7	63,495	3,138,802,884	100	49,434	0.0	1,794	36.29	196	307,523,128		4,792	98
3	3100	WETASKIWIN SCHOOL DIST #264	1,582	57,278,310	100	36,206	0.0	1,120	30.94	7	9,359,529	*	4,307	163
3	3115	LEDUC SCHOOL DIST #297	2,473	59,396,570	100	24,018	0.0	864	35.99	7	11,968,397	*	4,400	201
3	3160	LEGAL SCHOOL DIST #1738	395	9,953,524	112	25,199	11.1	694	27.56	1	1,923,044	*	5,021	193
3	3170	LLOYDMINSTER SCHL DIST #1753	1,502	75,245,720	100	50,097	0.0	1,528	30.50					
3	3280	JASPER SCHL DIST #3063	431	48,621,660	100	112,811	0.0	2,446	21.68	2	2,232,332		5,051	46
3	3350	DEVON SCHOOL DISTRICT #4972	882	25,489,940	100	28,900	0.0	1,217	42.10	3	3,983,809	*	4,349	156
3	3450	GRANDE CACHE DIST #5258	864	48,844,145	160	56,533	37.5	1,398	24.72	4	3,965,465	*	4,010	81
3	4020	EDMONTON RCSSD #7	26,941	1,104,247,496	100	40,988	0.0	1,468	35.81	83	118,610,840		4,719	107
3	4040	WETASKIWIN RCSSD #15	346	7,260,790	100	20,985	0.0	679	32.37	2	1,623,069		5,236	224
3	4050	VEGREVILLE CSSD #16	341	13,203,592	100	38,720	0.3	1,549	40.02	2	1,747,083		4,800	132
3	4065	SASKATCHEWAN RCSSD #144	47	4,152,192	125	88,345	20.1	2,021	22.88					
3	4135	STONY PLAIN RCSSD #151	378	9,607,146	126	25,416	20.9	724	28.50	1	1,576,552		4,958	164
3	4150	WAINWRIGHT RCSSD #31	318	7,918,608	102	24,901	1.9	684	27.48	1	1,459,833		4,358	184
3	4155	EDSON RCSSD #153	352	9,465,637	101	26,891	1.3	881	32.75	1	1,768,507		4,885	187
3	4175	HINTON RCSSD #155	372	15,239,334	101	40,966	0.6	1,198	29.23	1	1,502,790	*	5,566	99
3	4185	BIG EDDY RCSSD #164	8	558,682	185	69,835	45.8	2,439	34.93					
3	4205	WESTDALE RCSSD #174	20	14,112,030	148	705,602	32.3	24,218	34.32					
3	4235	STONEY VISTA RCSSD #184	16	539,521	148	33,720	32.3	1,158	34.33					
3	4275	GAP LAKE RCSSD #188	3	46,831	142	15,610	29.4	459	29.38					
3	4285	BOWTELL LAKE RCSSD #189	4	84,668	142	21,167	29.4	622	29.36					
3	4315	KING EDWARD RCSSD #200	11	251,097	142	22,827	29.4	670	29.37					
3	4325	ISLAND HILL RCSSD #201	6	86,678	142	14,446	29.4	424	29.37					
3	4335	CAMPBELL LAKE RCSSD #202	2	201,668	142	100,834	29.4	2,961	29.36					
3	4345	POPLAR HEIGHTS RCSSD #203	9	87,571	142	9,730	29.4	286	29.37					
3	4475	BRUSH HILL RCSSD #218	1	354,919	135	354,919	25.8	10,030	28.26					

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Jurisdiction			Pupils	Adjusted Equalized Assessment			1987 (Adj.) Equ. Assess. Supplementary School Requisition			Schools	1986/87 Operating Expenditures		
Zone	Code	Name & Number	1987/88 Resident Pupils (#)	Adjusted Eq. Assess. ($)	Adj. E.A. % of Actual Eq. Assess. (%)	Adj. E.A./ Res. Pupil ($)	EP & PL Portion (%)	Per Res. Pupil ($)	Net Mill Rate	Total No. Operated 1986/87 (#)	Total Operating Expenditure ($)	Oper. Exp. per Enrolled Pupil($1000 Adj. ($)Eq. Assess.)	Exp. Effort (Exp. per ($)
ZONE 3 Continued													
3	4495	VEGREVILLE RURAL RCSSD #220	21	980,394	135	46,685	25.8	1,467	31.42				
3	4575	MACLEOD VALLEY RCSSD #234	3	45,909	269	15,303	62.8	267	17.47				
3	4600	VERMILION RCSSD #97	202	5,725,539	100	28,344	0.5	1,584	55.89	1	1,587,589	5,345	277
3	4625	MAPLE HILL RCSSD #239	4	307,153	148	76,788	32.3	2,636	34.32				
3	4655	CASTLE RCSSD #248	9	117,938	104	13,104	3.9	495	37.81				
3	4670	FT SASKATCHEWAN RCSSD #104	706	41,788,450	100	59,190	0.0	2,198	37.14	3	4,340,355	5,557	104
3	4680	SHERWOOD PARK RCSSD #105	2,882	94,456,436	104	32,775	3.9	1,276	38.94	8	13,049,885	4,826	138
3	4730	DRAYTON VALLEY RCSSD #111	255	7,445,954	103	29,200	2.7	882	30.22	1	1,402,481	3,489	188
3	4810	TOMAHAWK RCSSD #120	5	29,610	141	5,922	29.0	352	59.44				
3	4870	LLOYDMINSTER RCSSD #34	345	15,552,890	100	45,081	0.0	1,522	33.75				
3	4900	SPRUCE GROVE RCSSD #128	561	10,914,988	100	19,456	0.2	579	29.78	2	2,958,461	4,637	271
3	4940	LEDUC RCSSD #132	662	12,948,600	100	19,560	0.0	714	36.51	2	3,305,132	5,093	255
3	6010	THIBAULT RCPSD #35	1,342	26,524,157	100	19,765	0.5	913	46.20	4	6,008,842	4,545	227
3	7020	ST ALBERT PSSD #6	5,283	129,249,620	100	24,465	0.0	996	40.72	12	22,432,796 *	4,344	174
ZONE 3 AVERAGES			**3,083**	**142,539,630**	**109**	**46,231**	**7.1**	**1,605**	**35.25**	**15**	**21,976,691**	**4,827154**	

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Jurisdiction			Pupils	Adjusted Equalized Assessment			1987 (Adj.) Equ. Assess. Supplementary School Requisition			Schools	1986/87 Operating Expenditures			
Zone	Code	Name & Number	1987/88 Resident Pupils (#)	Adjusted Eq. Assess. ($)	Adj. E.A. % of Actual Eq. Assess. (%)	Adj. E.A./ Res. Pupil ($)	EP & PL Portion (%)	Per Res. Pupil ($)	Net Mill Rate	Total No. Operated 1986/87 (#)	Total Operating Expenditure ($)		Oper. Exp. per Enrolled Pupil ($)	Exp. Effort ($1000 Adj. Eq. Assess.) ($)
4	1090	ROCKY MOUNTAIN SCHOOL DIV #15	2,879	250,052,589	222	86,854	55.0	1,200	13.82	9	11,517,275		4,100	46
4	1100	NEUTRAL HILLS SCHOOL DIV #16	558	42,117,538	168	75,479	40.5	1,605	21.27	4	2,717,805	*	5,014	65
4	1160	PROVOST SCHOOL DIV #33	778	55,953,247	157	71,919	36.1	2,346	32.62	7	3,920,711	*	5,453	70
4	2030	COUNTY OF PONOKA #3	2,544	94,004,621	115	36,952	13.3	1,164	31.49	11	12,532,689	*	4,576	133
4	2060	COUNTY OF STETTLER #6	1,145	66,263,354	140	57,872	28.5	1,810	31.28	13	5,040,797	*	5,944	76
4	2140	COUNTY OF LACOMBE #14	4,076	243,719,580	112	59,794	10.8	1,179	19.71	14	15,273,920	*	4,345	63
4	2170	COUNTY OF PAINTEARTH #18	921	113,412,817	231	123,141	56.7	1,942	15.77	6	4,817,758	*	5,237	42
4	2210	COUNTY OF CAMROSE #22	2,061	80,097,966	123	38,864	18.9	1,602	41.22	11	9,374,112	*	5,299	117
4	2220	COUNTY OF RED DEER #23	5,222	199,509,033	116	38,205	14.1	934	24.44	14	20,311,100		4,040	102
4	2280	COUNTY OF FLAGSTAFF #29	1,760	98,358,684	132	55,886	24.5	1,506	26.95	11	7,853,343		4,385	80
4	3070	RED DEER SCHOOL DIST #104	7,560	294,104,560	100	38,903	0.0	1,270	32.65	26	32,210,017		4,329	110
4	3130	CAMROSE SCHOOL DIST #1315	1,670	64,649,860	100	38,712	0.0	1,265	32.67	5	8,647,600		4,578	134
4	3140	STETTLER SCHOOL DIST #1475	969	34,516,734	101	35,621	0.7	1,512	42.45	3	5,388,908	*	4,487	156
4	3180	ROSENHEIM SCHOOL DIST #1892	8	1,070,900	200	133,863	100.0	1,375	0.00					
4	3190	WESTERN RIDGE SCH DIST #2083	3	809,180	200	269,727	100.0	3,333	0.00					
4	3210	HOKENHEIM SCHOOL DIST #2094	12	1,033,520	227	86,127	56.0	1,667	19.35					
4	4060	RED DEER RCSSD #17	1,929	60,922,620	100	31,582	0.0	1,033	32.71	7	8,732,794		4,785	143
4	4090	THERESETTA RCSSD #23	40	1,564,120	112	39,103	10.4	1,375	35.16	1	318,618	*	5,690	204
4	4240	KILLAM RCSSD #49	71	1,535,082	114	21,621	12.4	543	25.13	1	232,768		6,846	152
4	4245	SHADY NOOK RCSSD #185	30	2,011,553	127	67,052	21.5	1,733	25.85					
4	4255	WASKASOO RCSSD #186	28	257,269	126	9,188	20.8	246	26.82					
4	4320	CAMROSE RCSSD #60	506	19,006,650	100	37,563	0.0	1,708	45.46	2	2,604,607		6,071	137
4	4370	PROVOST RCSSD #65	124	5,326,042	105	42,952	4.7	1,405	32.72	1	748,882		3,549	141
4	4410	LUXEMBURG RCSSD #71	7	720,029	385	102,861	74.0	886	8.61					
4	4540	STRAND RCSSD #86	2	87,200	164	43,600	38.9	1,700	38.99					
4	4580	PONOKA RCSSD #95	127	3,593,437	101	28,295	1.5	861	30.44	1	689,597		3,874	192
4	4635	TINCHEBRAY RCSSD #243	2	292,972	270	146,486	63.0	2,300	15.70					
4	4930	ROCKY MTN HOUSE RCSSD #131	368	6,903,114	127	18,758	21.3	258	13.77	1	1,083,518		4,089	157
ZONE 4 AVERAGES			**1,264**	**62,210,510**	**127**	**49,206**	**16.6**	**1,278**	**27.50**	**7**	**7,700,841**		**4,502124**	

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

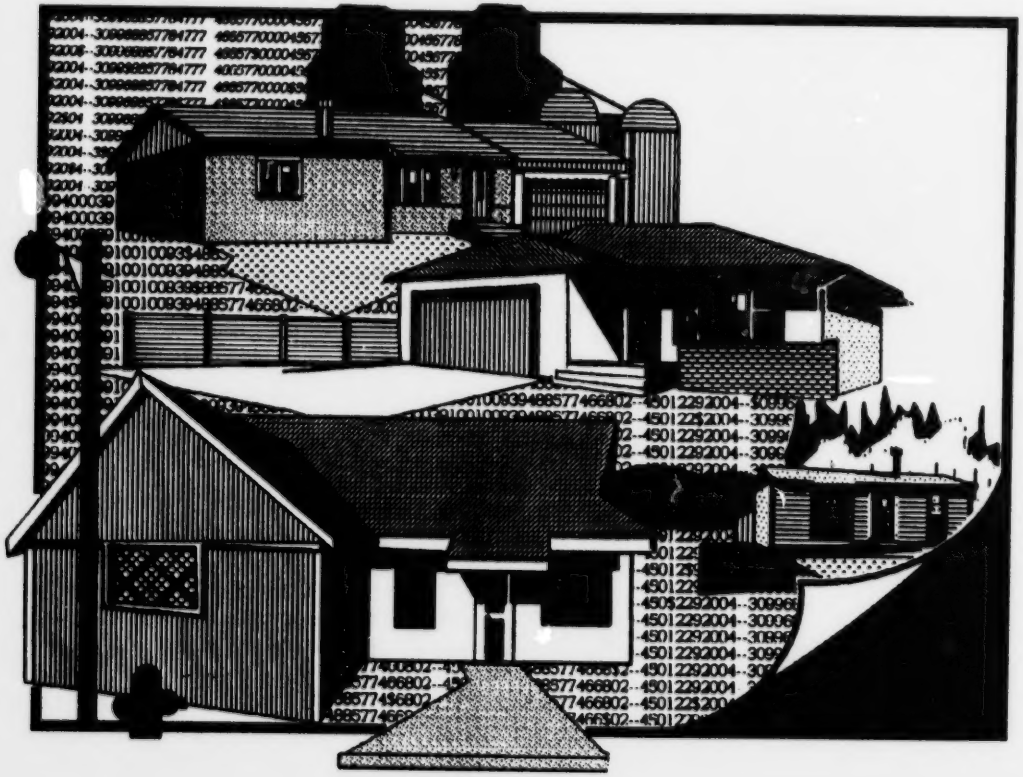
Jurisdiction			Pupils	Adjusted Equalized Assessment			1987 (Adj.) Equ. Assess. Supplementary School Requisition			Schools	1986/87 Operating Expenditures			
Zone	Code	Name & Number	1987/88 Resident Pupils (#)	Adjusted Eq. Assess. ($)	Adj. E.A. % of Actual Eq. Assess. (%)	Adj. E.A./ Res. Pupil ($)	EP & PL Portion (%)	Per Res. Pupil ($)	Net Mill Rate	Total No. Operated 1986/87 (#)	Total Operating Expenditure ($)	Oper. Exp. per Enrolled Pupil$1000 Adj. ($)Eq. Assess.) ($)		Exp. Effort (Exp. per
5	1010	BERRY CREEK SCHOOL DIV #1	163	109,174,971	331	669,785	69.8	5,004	7.47	2	1,327,967	*	12,411	12
5	1050	ACADIA SCHOOL DIV #8	599	53,421,836	138	89,185	27.5	2,820	31.62	8	4,131,623		6,991	77
5	1060	RANGELAND SCHOOL DIV #9	800	62,116,731	145	77,646	31.1	1,483	19.09	6	3,816,302	*	4,422	61
5	1140	STARLAND SCHOOL DIV #30	517	39,547,661	124	76,495	19.1	2,575	33.67	5	2,909,737		6,062	74
5	1160	FOOTHILLS SCHOOL DIV #38	4,892	199,562,548	113	40,794	11.7	1,546	37.90	19	24,470,156	*	5,081	123
5	1190	ROCKY VIEW SCH DIV #41	7,969	413,448,504	110	51,882	9.5	1,319	25.43	27	36,229,380		4,751	88
5	1270	THREE HILLS SCHOOL DIV #60	1,896	100,800,846	127	53,165	21.1	1,448	27.24	10	7,368,864		5,211	73
5	1290	DRUMHELLER SCHOOL DIV #62	933	39,405,404	101	42,235	1.1	1,301	30.81	3	5,816,276	*	5,138	148
5	1310	MOUNT RUNDLE SCH DIV #64	725	44,698,369	110	61,653	9.1	1,675	27.17	3	3,335,093	*	4,562	75
5	2150	COUNTY OF WHEATLAND #16	2,143	157,731,039	130	73,603	23.2	1,646	22.36	18	10,750,661	*	4,674	68
5	2160	COUNTY OF MOUNTAIN VIEW #17	4,202	196,302,699	137	46,716	26.9	1,176	25.18	12	17,406,886		4,220	89
5	3030	CALGARY SCHOOL DISTRICT #19	80,851	4,531,247,770	100	56,044	0.0	1,809	32.28	211	378,728,490	*	4,744	84
5	3060	BANFF SCHOOL DISTRICT #102	405	91,299,138	102	225,430	1.6	2,744	12.17	3	2,563,343	*	6,222	28
5	3090	MORLEY SCHOOL DISTRICT #172	19	1,339,803	107	70,516	6.6	1,827	25.91					
5	3120	LAKE LOUISE SCH DIST #1063	29	14,632,800	100	504,579	0.0	1,422	2.82					
5	3150	EXSHAW SCHOOL DISTRICT #1699	60	18,720,493	129	312,008	22.5	3,444	11.04	1	1,122,361		7,960	60
5	3420	KEYSTONE VALLEY S DIST #5098	22	1,543,191	110	70,145	9.0	1,475	21.03					
5	3465	CRANBERRY HILLS S DIST #5530	9	6,872,020	188	763,558	46.9	2,778	3.64					
5	3470	SIBBALD FLATS SCHL DIST #5531	6	2,698,707	143	449,785	30.2	3,343	7.43					
5	4010	CALGARY RCSS DIST #1	24,720	1,183,061,500	100	47,858	0.0	1,571	32.82	67	108,990,032	*	4,518	92
5	4100	DRUMHELLER RCSS DIST #25	252	8,010,109	100	31,786	0.3	1,173	36.89	1	1,149,555		4,165	144
5	4250	ASSUMPTION RCSSD #50	38	1,446,336	103	38,061	3.4	1,452	38.16	1	236,049		5,365	163
5	4640	GARTLEY RCSSD #101		73,974	169		40.8		12.83					
5	4650	WHITE ROSE RCSSD #102		467,932	169		40.8		12.82					
5	4660	MORNING GLORY RCSSD #103		271,321	168		40.6		12.87					
5	4710	ROSEDALE RCSSD #108	8	517,354	111	64,669	9.9	1,822	28.18					
ZONE 5 AVERAGES			**5,707**	**279,938,964**	**104**	**49,053**	**2.9**	**1,508**	**31.15**	**23**	**35,903,104**	**4,731128**		

APPENDIX 2: SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Jurisdiction			Pupils	Adjusted Equalized Assessment			1987 (Adj.) Equ. Assess. Supplementary School Requisition			Schools	1986/87 Operating Expenditures			
Zone	Code	Name & Number	1987/88 Resident Pupils (#)	Adjusted Eq. Assess. ($)	Adj. E.A. % of Actual Eq. Assess. (%)	Adj. E.A./ Res. Pupil ($)	EP & PL Portion (%)	Per Res. Pupil ($)	Net Mill Rate	Total No. Operated 1986/87 (#)	Total Operating Expenditure ($)		Oper. Exp. per Enrolled Pupil$1000 Adj. ($)Eq. Assess.) ($)	Exp. Effort (Exp. per
6	1020	CARDSTON SCHOOL DIV #2	2,426	52,398,650	106	21,599	5.7	580	26.85	19	13,652,285		4,564	261
6	1030	CYPRESS SCHOOL DIV #4	1,059	457,916,619	431	432,405	76.8	2,655	6.14	10	6,486,809	*	9,227	14
6	1040	TABER SCHOOL DIV #6	2,459	100,700,294	122	40,952	18.0	1,115	27.23	13	10,256,489		4,610	102
6	1120	WILLOW CREEK SCHOOL DIV #28	2,598	95,746,481	114	36,854	12.2	1,265	34.32	19	13,851,848	*	5,006	145
6	1130	PINCHER CREEK SCHOOL DIV #29	1,078	65,037,135	115	60,331	12.7	1,595	26.44	7	5,713,698		4,846	88
6	1300	CROWSNEST PASS SCHOOL DIV #63	1,206	37,418,620	103	31,027	2.7	867	27.93	4	4,815,403		3,862	129
6	2020	COUNTY OF VULCAN #2	1,092	70,155,475	109	64,245	8.6	1,854	28.86	13	5,933,372		5,067	85
6	2040	COUNTY OF NEWELL #4	1,711	145,476,238	237	85,024	57.7	1,696	19.95	15	7,501,826	*	5,496	52
6	2050	COUNTY OF WARNER #5	1,784	53,019,370	107	29,719	6.5	883	29.72	19	7,346,875	*	4,210	139
6	2080	COUNTY OF FORTY MILE #8	996	53,248,739	120	53,463	16.4	1,692	31.66	13	5,295,221	*	5,669	99
6	2250	COUNTY OF LETHBRIDGE #26	3,037	98,543,931	106	32,448	5.8	911	28.06	20	11,422,155		4,458	116
6	3040	LETHBRIDGE SCHOOL DIST #51	7,646	327,401,520	100	42,820	0.0	1,424	33.25	19	32,417,682		4,298	99
6	3050	MEDICINE HAT S DIST #76	5,557	227,126,031	100	40,872	0.2	1,444	35.32		25,326,281		4,254	112
6	3110	STIRLING SCHOOL DIS. #647	285	4,190,789	107	14,705	6.2	464	31.52		1,196,884		4,127	286
6	3200	BROOKS SCHOOL DIST #2092	1,848	61,424,093	106	33,238	5.6	1,173	35.30	6	9,020,768		4,125	147
6	3230	REDCLIFF SCHOOL DIST # 2283	862	22,199,265	102	25,753	1.7	804	31.23	3	2,854,710		4,612	129
6	3300	PORTSMOUTH SCHOOL DIST #3705	10	1,122,368	200	112,237	49.9	2,340	20.85					
6	3320	WATERTON PARK SCH DIST #4233	24	4,677,770	100	194,907	0.0	1,667	8.55	1	98,092	*	6,539	21
6	4030	LETHBRIDGE RCSSD #9	2,445	83,934,690	100	34,329	0.0	1,222	35.61	7	10,136,518		4,208	121
6	4070	PINCHER CREEK RCSSD #18	327	6,927,952	114	21,186	12.6	461	21.75	1	1,463,215		3,202	211
6	4080	MEDICINE HAT RCSSD #21	1,919	68,325,974	100	35,605	0.0	1,219	34.23	7	7,812,242	*	4,178	114
6	4270	TABER RCSSD #54	380	11,938,763	103	31,418	3.1	950	30.22	2	1,631,971		3,676	137
6	4420	COALDALE RCSSD #73	211	5,221,590	102	24,747	2.2	629	25.44	1	1,156,925		4,147	222
6	4480	PICTURE BUTTE RCSSD #79	212	3,938,755	103	18,579	3.2	559	30.10	1	724,131	*	4,162	184
6	4500	BOW ISLAND RCSSD #82	117	4,806,096	123	41,078	18.5	1,126	27.41	1	652,547	*	3,605	136
6	4630	RAYMOND RCSSD #100	32	786,142	109	24,567	8.4	553	22.52					
6	4715	STIRLING RCSSD #261	21	202,892	107	9,662	6.2	306	31.62					
6	5010	BARONS CONS SHL DIST #8	95	4,457,204	109	46,918	8.1	943	20.10	2	400,103	*	5,265	90
ZONE 6 AVERAGES			**1,480**	**73,869,409**	**133**	**49,915**	**11.5**	**1,261**	**29.68**	**9**	**7,486,722**		**4,522101**	
PROVINCIAL AVERAGE — ALL ZONES			**14,101**	**673,166,789**	**114**	**47,738**	**8.8**	**1,469**	**31.90**	**67**	**89,216,319**		**4,626133**	

* Expenditure data refer to September 1, 1986 to August 31, 1987 school year, except those cases marked by '*', indicating a January 1, 1986 to December 31, 1986 expenditure period.

110



APPENDIX 3:
REFERENCES

APPENDIX 3: REFERENCES

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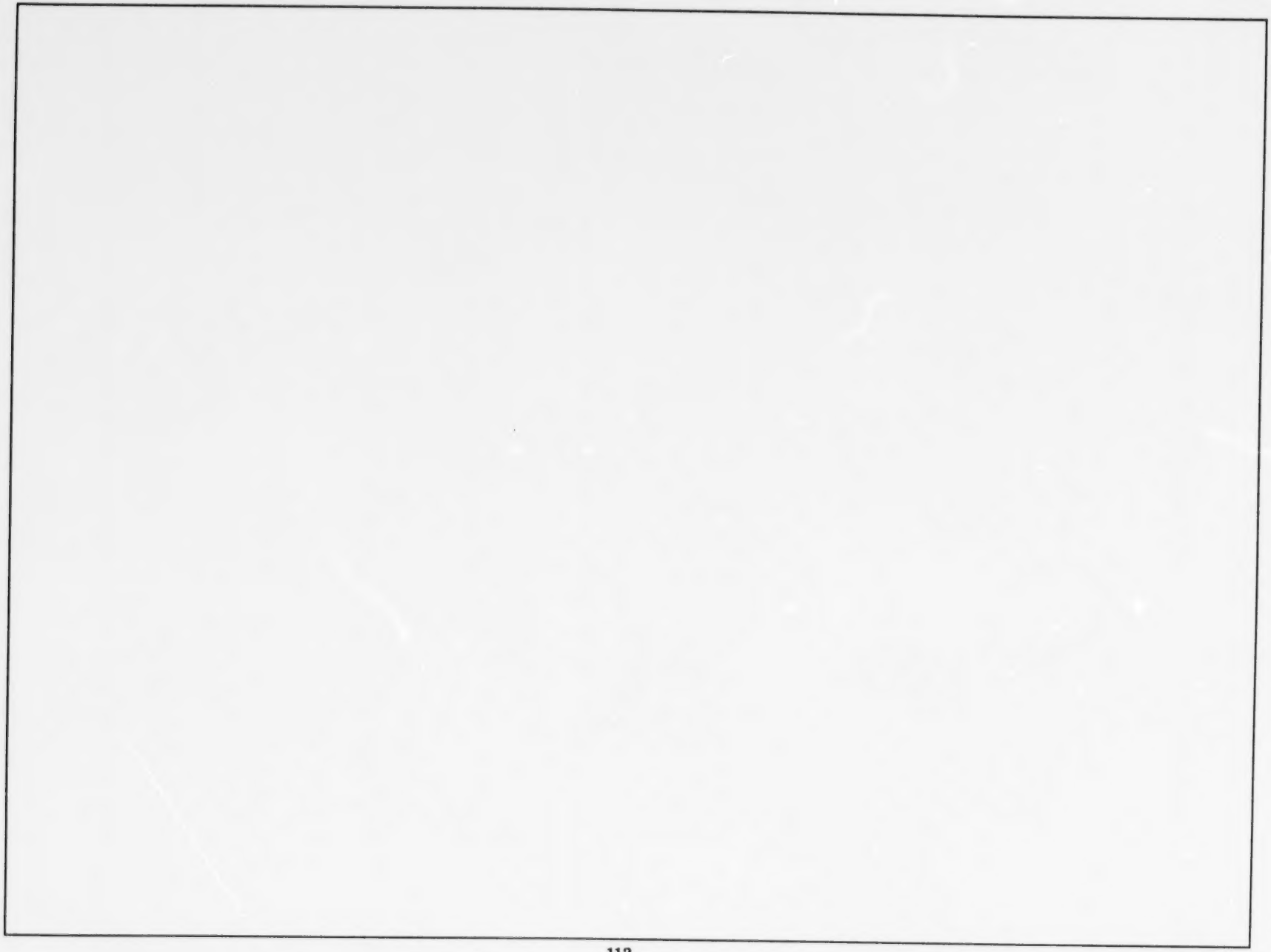

NORTHWEST TERRITORIES
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I.D. 15
COUNTY 1
COUNTY 12
M.D. 136
M.D. 135
M.D. 133
M.D. 130
WOOD
BUFFALO
NATIONAL
PARK
HIGH LEVEL
RAINBOW LAKE
Fort Vermilion
Fort Chipewyan
MANNING
PEACE RIVER
FAIRVIEW
SPIRIT RIVER
FALHER
McLENNAN
HIGH PRAIRIE
SLAVE LAKE
VALLEYVIEW
SWAN HILLS
FOX CREEK
ATHABASCA
LAC LA BICHE
FORT McMURRAY
COLD LAKE
GRAND CENTRE
PRIMROSE LAKE
AIR WEAPONS
RANGE
SIXTH MERIDIAN
FIFTH MERIDIAN
FOURTH MERIDIAN
32ND BASE LINE
31ST BASE LINE
30TH BASE LINE
29TH BASE LINE
28TH BASE LINE
27TH BASE LINE
26TH BASE LINE
25TH BASE LINE
24TH BASE LINE
23RD BASE LINE
22ND BASE LINE
21ST BASE LINE
20TH BASE LINE
19TH BASE LINE
17TH BASE LINE

Alberta
MUNICIPAL AFFAIRS
1988
km 10 0 10 20 30 40 50 60 70 km
miles 10 0 10 20 30 40 50 miles
PRODUCED BY PROVINCIAL MAPPING SECTION, LAND INFORMATION SERVICES DIVISION © 1986
M O N T A N A
FOURTH MERIDIAN
FIFTH MERIDIAN
I.D. 16
I.D. 15
I.D. 14
I.D. 12
I.D. 9
I.D. 8
I.D. 7
I.D. 6
I.D. 5
I.D. 4
M.D. 99
M.D. 92
M.D. 90
M.D. 87
M.D. 77
M.D. 61
M.D. 52
M.D. 48
M.D. 47
M.D. 44
M.D. 34
M.D. 31
M.D. 26
M.D. 14
M.D. 9
M.D. 8
M.D. 6
M.D. 1
COUNTY 2
COUNTY 3
COUNTY 4
COUNTY 5
COUNTY 6
COUNTY 7
COUNTY 8
COUNTY 9
COUNTY 10
COUNTY 13
COUNTY 14
COUNTY 16
COUNTY 17
COUNTY 18
COUNTY 19
COUNTY 21
COUNTY 22
COUNTY 23
COUNTY 24
COUNTY 26
COUNTY 27
COUNTY 28
COUNTY 29
COUNTY 30
COUNTY 31
SPECIAL AREA 2
SPECIAL AREA 3
SPECIAL AREA 4
CFB SUFFIELD
SWAN HILLS
FOX CREEK
GRANDE CACHE
WILLMORE
WILDERNESS
PARK
WHITECOURT
MAYERTHORPE
EDSON
HINTON
JASPER
NATIONAL
PARK
DRAYTON VALLEY
ROCKY MOUNTAIN HOUSE
BANFF
Lake Louise
CANMORE
ATHABASCA
WESTLOCK
BARRHEAD
Thorhild
SMOKY LAKE
ST PAUL
ELK POINT
BONNYVILLE
COLD LAKE
GRAND CENTRE
REDWATER
BRUDERHEIM
LAMONT
GIBBONS
BON ACCORD
MORINVILLE
ST. ALBERT
FORT SASKATCHEWAN
SPRUCE GROVE
STONY PLAIN
EDMONTON
Sherwood Park
TWO HILLS
VEGREVILLE
VERMILION
LLOYDMINSTER
DEVON
BEAUMONT
TOFIELD
Ryley
VIKING
CAMROSE
MILLET
WETASKIWIN
DAYSLAND
KILLAM
SEDGEWICK
HARDISTY
WAINWRIGHT
PROVOST
PONOKA
BASHAW
LACOMBE
BLACKFALDS
ECKVILLE
SYLVAN LAKE
RED DEER
PENHOLD
INNISFAIL
BOWDEN
STETTLER
CASTOR
CORONATION
SUNDRE
OLDS
DIDSBURY
CARSTAIRS
CROSSFIELD
COCHRANE
AIRDRIE
CALGARY
TROCHU
THREE HILLS
Morrin
DRUMHELLER
HANNA
OYEN
Acadia Valley
STRATHMORE
GLEICHEN
BASSANO
BROOKS
BLACK DIAMOND
TURNER VALLEY
OKOTOKS
HIGH RIVER
VULCAN
NANTON
STAVELY
CLARESHOLM
GRANUM
FORT MACLEOD
PINCHER CREEK
MUNICIPALITY OF CROWSNEST PASS
Waterton Park
PICTURE BUTTE
COALDALE
LETHBRIDGE
VAUXHALL
TABER
REDCLIFF
MEDICINE HAT
IRVINE
BOW ISLAND
Foremost
MAGRATH
RAYMOND
Warner
CARDSTON
MILK RIVER
17TH BASE LINE
16TH BASE LINE
15TH BASE LINE
14TH BASE LINE
13TH BASE LINE
12TH BASE LINE
11TH BASE LINE
10TH BASE LINE
9TH BASE LINE
8TH BASE LINE
7TH BASE LINE
6TH BASE LINE
5TH BASE LINE
4TH BASE LINE
3RD BASE LINE
2ND BASE LINE
1ST BASE LINE